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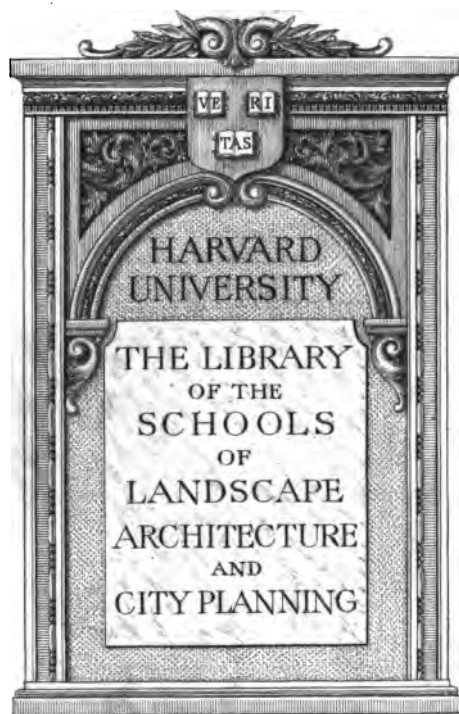
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Adve

The Commonwealth of Massachusetts

EIGHTH ANNUAL REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN
NOVEMBER 30, 1913, AND APRIL 1, 1914

BY

THE DIRECTOR OF THE BUREAU OF STATISTICS



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STATISTICS OF MUNICIPAL FINANCES—1913.

INTRODUCTION.

The Eighth Annual Report on the Statistics of Municipal Finances covering the financial years ending between November 30, 1913 and April 1, 1914, is submitted herewith. The report consists of a compilation for all municipalities of the Commonwealth of their receipts and payments for all municipal purposes, including debt transactions, together with statements of outstanding indebtedness; and these data having been compiled on a uniform basis are comparable, not only between municipalities but over a period of years.

The aggregate financial transactions of the 353 municipalities of the Commonwealth for the period under review are shown in summarized statements on page vi, the first representing all those expenditures for municipal purposes which, in any municipality properly administered in accordance with sound principles of finance, should be treated as chargeable to revenue. It is important that it be borne in mind that the word "chargeable" used in this connection and in other places in this report is not synonymous with the word "charged." To classify certain expenditures as chargeable to revenue is quite different from stating that they have been actually so charged. Too frequently, indeed, in times past, funds for current expenses, instead of being procured from taxation or other revenues, have been obtained either from loans issued for purposes for which no municipality ought ever to have incurred debt, or from other sources the character of which should have guaranteed their retention as capital assets.

The second statement is a summary exhibit of the revenue from all sources available for meeting those expenditures which were, or should have been, properly chargeable to such receipts.

It will be noted that the current charges against revenue aggregated \$96,179,000, and that the revenue available for the same was \$98,185,974, or an aggregate excess of revenue for municipal purposes in 1913 of \$2,006,974. For 1912, the aggregate municipal revenue of the Commonwealth amounted to \$93,990,710, with charges against the same of \$90,563,923, — an excess of revenue aggregating \$3,426,787. We may accordingly note that while the revenue charges show an increase in 1913 over 1912 of \$5,615,077, or 6.2 per cent, the increase in the revenue available to meet these expenditures was only \$4,195,264, or 4.5 per cent. The temptation

to draw inferences from insufficient data should, however, always be avoided; these figures are, therefore, not cited and should not be accepted as indicating a tendency, for obviously a tendency cannot be determined by a comparison of data for two years only. They are of passing interest, however, as a warning and a possible guide-post for the near future.

Current Charges against Revenue.

Maintenance and operating expenses,	\$71,532,678.62
General government,	\$4,486,357.16
Protection of persons and property,	13,325,650.31
Health and sanitation,	6,487,962.74
Highways,	9,979,463.16
Charities,	4,204,498.10
Soldiers' benefits,	1,214,418.31
Education,	21,388,082.16
Libraries,	1,446,119.22
Recreation,	2,334,753.48
Unclassified,	696,091.59
Public service enterprises,	5,387,777.62
Cemeteries,	565,444.42
Administration of trust funds,	16,060.35
Interest,	12,665,380.79
Debt from revenue,	7,876,171.75
Transfers to sinking funds from revenue,	4,095,694.90
Transfers to sinking funds from premiums,	9,073.50
	<hr/>
	\$96,178,999.56

Revenue for Current Charges.

Taxes,	\$73,421,089.81
Licenses and permits,	2,815,242.51
Fines and forfeits,	276,999.23
Grants and gifts (for expenses),	867,950.65
All other general revenue,	1,581.53
Special assessments (for expenses),	1,131,963.29
Privileges,	632,732.53
Departmental,	3,634,075.69
Public service enterprises,	13,116,240.29
Cemeteries,	302,303.99
Interest,	1,815,810.40
Premiums,	169,983.85
	<hr/>
	\$98,185,973.77

The usual tables are presented on pages xxvi to xxxvii showing (1) comparisons over a five-year period (in this instance from 1909 to 1913), for the cities and large towns of the Commonwealth of revenue for current charges and current charges against revenue, with the resulting excess or deficiency of revenue;¹ also the excess or deficiency of revenue for the

¹ For the years 1910, 1911, 1912, and 1913 premiums received on account of loans have been included with the revenue, since premiums are used to meet expenses chargeable to revenue.

towns under 5,000 population for the years 1912 and 1913; (2) the distribution for 1913 of the charges against revenue into maintenance, interest, and debt requirements for the cities and large towns; and (3) a comparative statement for the cities for the years 1909 and 1913 of valuation, revenue for current charges, and current charges against revenue, with percentages of increase or decrease.

These tables continue to reflect quite clearly, as in former reports, the increase of public expenditures; this increase is due to a variety of causes which we have not attempted to analyze in this connection, but in conjunction with which increasing population and valuation should naturally be taken into account along with the continual broadening of the functions of government. Measured, however, by the aggregate of current charges against revenue, it appears, from an examination of the table on pages xxvi, xxvii, that these expenditures rose in the 33 cities of the Commonwealth during the five-year period 1909-1913 from \$59,595,195 to \$72,592,599, or 21.8 per cent, and from the table on pages xxviii, xxix that the increase in the towns of over 5,000 population was from \$12,347,121 in 1909 to \$15,327,031 in 1913, or 24.1 per cent, — that is, an aggregate increase for all municipalities roughly classified as urban of \$15,977,314, or 22.2 per cent. With but three exceptions, all the cities of the Commonwealth contributed to this increase, which ranged from \$4,596,999 in Boston, or 17.5 per cent, down to \$12,229 in Marlborough, or 4.1 per cent; the large towns, with one exception, also showed an increase.¹

The comment in my last report on the significance of these presentations is still applicable and may, therefore, properly be repeated here: "While growing expenditures for purposes chargeable to revenue may well be a subject of public concern, one must not be too hasty in assuming that they necessarily reflect improvidence or financial mismanagement, or that in those cases where a decrease or only a nominal increase is shown, a model administration can be assumed to exist. No doubt, if all the facts could be ascertained, a certain percentage of the totals, for even those municipalities which make the best showing in these tables, would be found to spell extravagance and waste; but on the other hand it can be asserted with a confidence born of knowledge that much of the increase in expenditures properly chargeable to revenue during the five-year period under consideration is to be attributed to three other causes which are distinctly to the credit of those responsible for their operation, namely, (a) improved methods of financing all current *maintenance* requirements by providing for the same in the tax levy instead of treating a part of them as for non-revenue purposes and borrowing therefor; (b) treating the cost of so-called permanent improvements which are annually recurrent, and in some cases those which are not, as an expense to be paid for from current taxation rather than incurring debt for the same; (c)

¹ See the text of the Seventh Annual Report for 1912, page viii, with reference to the extraordinary financial condition which prevailed in the city of Lawrence during a portion of this period, reaching a climax in 1911.

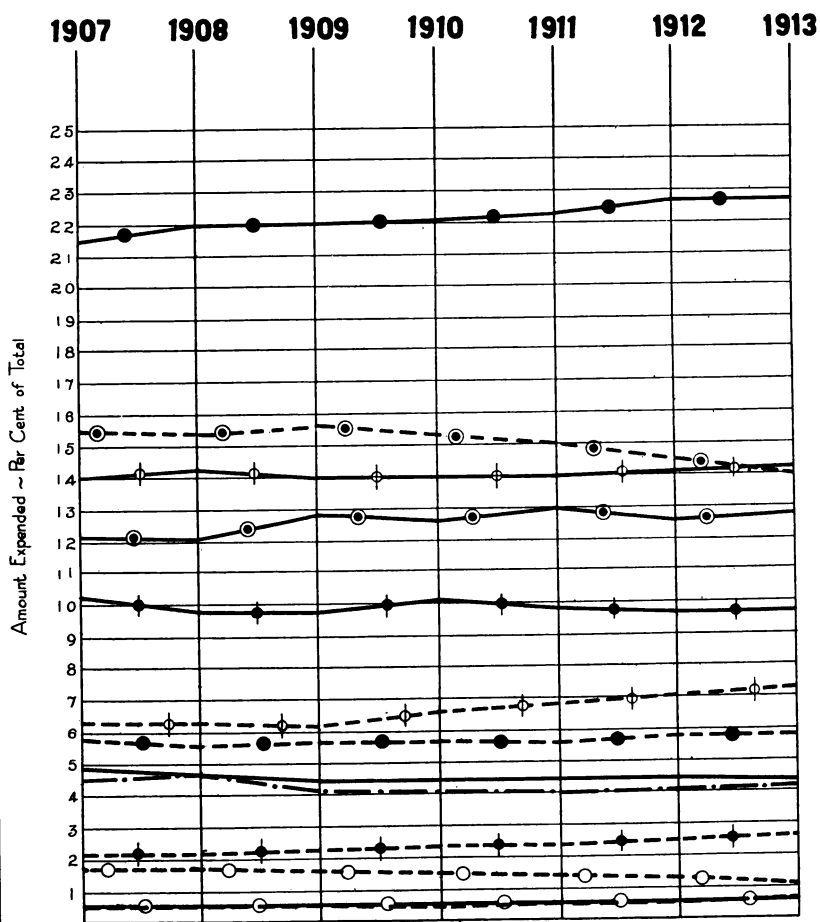
liquidation from current taxation of indebtedness incurred in former times without proper provision having been made in accordance with law to meet the same."

THE MAINTENANCE COST OF MUNICIPAL GOVERNMENT IN MASSACHUSETTS.

The trend of expenditures in Massachusetts for the several functions of municipal government for the period 1907-1913 is graphically shown by means of the chart on municipal expenditures, which is based upon the data of the cities and the large towns of the Commonwealth. The figures upon which the chart is based are given for the first and last two years of the period, namely, 1907, 1912, and 1913, in the columnar statement on page ix. It is clearly seen from this presentation that the function of government which requires the greatest proportion of the total expenditure from revenue for its maintenance is that of educating the people through the medium of the public schools and libraries; but this proportion, which had shown a tendency to increase between 1907 and 1912, is observed to have remained constant for the last two years of the period. The proportion (9.7 per cent) of the total expenditure for highways has also remained constant for 1912 and 1913, while the proportionate expenditure for public service enterprises (5.8 per cent of the whole) has remained stationary during the entire seven years. The only functions of government in which there has been any appreciable decrease in proportionate expenditures during the years 1912 and 1913 are Interest, General Government, and Soldiers' Benefits, and the last-mentioned may, of course, be expected to diminish to the vanishing point with the passing of the veterans of the Civil War. The slight tendency noted in my preceding report covering the year 1912 toward an increase in the relative amount of expenditures for the protection of persons and property, for health and sanitation purposes, for charities, and for recreation, is still noticeable; and since each of these several functions is especially related to population growth, the demands which they are bound to make upon the sources of revenue may probably be expected to increase gradually.

It is of interest to note that the several fluctuations in the percentages indicating the relation of the expenditures for each function to the whole have not yet been sufficient throughout the entire period 1907-1913 to necessitate any change in the order of arrangement; that is to say, the educational function required for its maintenance the largest percentage of the total available revenue throughout the entire period, while expenditures for cemetery purposes required the least, and the relative positions of the other functions, except Interest and Unclassified, between these two extremes were the same in 1913 as in 1907.

MUNICIPAL EXPENDITURES



LEGEND

General Government —————	Education and Libraries ●————●
Protection —○———○———○———	Recreation —●———●———●———
Health and Sanitation —○———○———○———	Enterprises —●———●———●———
Highways —●———●———●———	Cemeteries —○———○———○———
Charities —.———.———.———.———	Interest —○———○———○———
Soldiers' Benefits —○———○———○———	Debt —○———○———○———
Unclassified ————	

Expenditures Chargeable to Revenue: Amounts and Percentages.

CLASSIFICATION.	AMOUNT OF EXPENDITURES CHARGEABLE TO REVENUE			PER CENT OF TOTAL		
	1907	1912	1913	1907	1912	1913
Education and libraries,	\$14,581,334	\$18,701,168	\$20,010,310	21.5	22.7	22.7
Interest,	10,516,122	11,967,818	12,279,098	15.5	14.5	14.0
Protection of persons and property, . .	9,498,386	11,626,051	12,493,425	14.0	14.1	14.2
Debt,	8,254,962	10,449,680	11,244,466	12.2	12.6	12.8
Highways,	6,900,506	8,013,094	8,559,779	10.2	9.7	9.7
Health and sanitation,	4,261,593	5,769,169	6,329,479	6.3	7.0	7.2
Public service enterprises,	3,953,377	4,794,248	5,074,938	5.8	5.8	5.8
General government,	3,336,164	3,747,289	3,889,183	4.9	4.5	4.4
Charities,	3,065,136	3,366,239	3,659,374	4.5	4.1	4.2
Recreation,	1,475,510	2,039,491	2,276,726	2.2	2.5	2.6
Soldiers' benefits,	1,124,559	1,053,322	1,017,176	1.7	1.3	1.1
Cemeteries,	436,971	478,619	495,980	0.6	0.6	0.6
Unclassified,	401,078	472,976	589,701	0.6	0.6	0.7
Totals,	\$67,805,698	\$82,479,164	\$87,919,630	100.0	100.0	100.0

THE DEBT BURDEN.

In the year 1911, the Bureau of Statistics made a special investigation of the subject of municipal indebtedness in Massachusetts which disclosed outstanding net indebtedness at the close of the municipal year 1910 aggregating \$177,709,819.58, of which \$168,572,253.21 was funded or fixed debt. A similar compilation was made for the year 1912 and with these have been placed in the following table the corresponding figures for 1913. Similar data were not completely compiled for certain of the towns for the year 1911, and figures for that year have, therefore, not been included in the presentation.

CLASSIFICATION.	1910	1912	1913
General debt,	\$171,487,359.03	\$175,312,361.05	\$180,791,590.63
Public service enterprise debt,	66,118,553.18	69,978,329.52	72,856,892.70
Trust funds used,	794,301.92	634,629.37	445,170.16
Cemetery debt,	192,050.69	188,230.72	175,150.72
Total gross funded or fixed debt,	\$238,592,264.82	\$246,113,550.66	\$254,268,804.21
Sinking funds deducted,	70,020,011.61	71,623,169.94	70,519,791.02
Net funded or fixed debt,	\$168,572,253.21	\$174,490,380.72	\$183,749,013.19
To which may be added: — Tax loans, outstanding orders, and other temporary debt, aggregating,	9,137,566.37	8,816,357.55	10,346,666.37
TOTALS,	\$177,709,819.58	\$183,306,738.27	\$194,095,679.56

It will be noted that between 1910 and 1912, a period of two years, the debt classified as "trust funds used" decreased in the amount of \$159,673, while in the single year between 1912 and 1913 this class of debt decreased by \$189,459. On the other hand, the public service enterprise debt increased in the two-year period, 1910-1912, \$3,859,776, and in 1913 it showed an increase over 1912 of \$2,878,563. The general debt outstanding at the close of 1912 represented an increase during the preceding two-year period of \$3,825,002, or 2.2 per cent, whereas the increase in the amount of outstanding indebtedness of this character at the end of the year 1913 represented an increase in the single year over 1912 of \$5,479,230, or 3.1 per cent. The total net funded or fixed debt, accordingly, showed an increase between 1910 and 1912 of \$5,918,128, or 3.5 per cent, but the increase during the single year following amounted to \$9,258,632, or 5.3 per cent. Approximately \$15,000,000 was thus added to the outstanding net funded or fixed indebtedness of the municipalities of Massachusetts during the three years 1911, 1912, and 1913, of which amount practically \$6,000,000 was added during the two former years, an average of about \$3,000,000 a year, while some \$9,000,000 was added in the year 1913 alone.

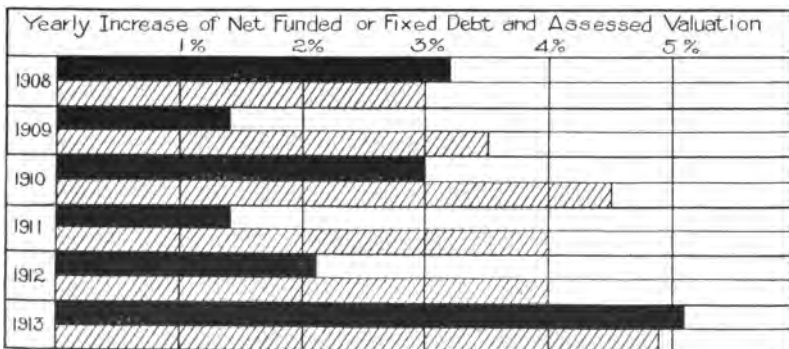
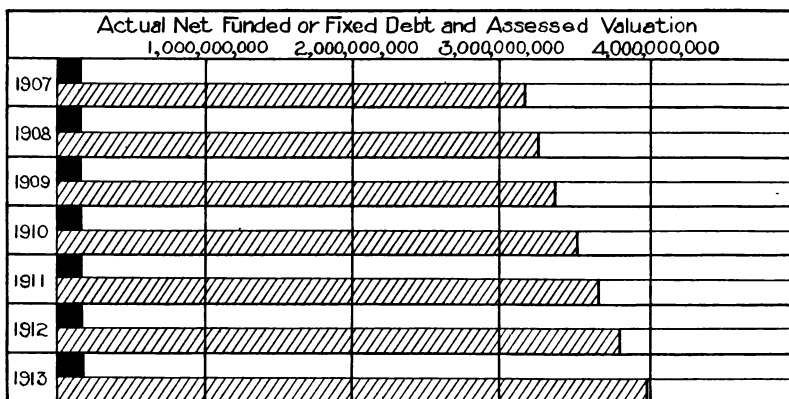
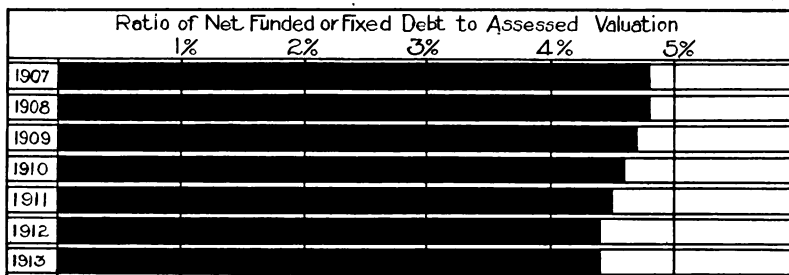
Perhaps some explanation of what thus appears to be a peculiarly disproportionate increase in the net funded or fixed debt outstanding at the close of 1913 over the indebtedness outstanding at the close of 1912 may be found in the fact that the period which elapsed between the passage of the Municipal Indebtedness Act by the Legislature of 1913 and the date when it took full effect, January 1, 1914, afforded a final opportunity for a few months longer of issuing bonded debt in the form of municipal loans, for ten years if desired, for current expenses; also for clearing up old accounts which it was appreciated could not be done in this manner after the new law once became operative. Payments on account of interest, it is true, continued to show a tendency to decline in 1913, being 14 per cent of all expenditures chargeable to revenue, as against 14.5 per cent in 1912, but interest on loans negotiated after the passage of the Municipal Indebtedness Act, that is, during the latter part of 1913, would not, of course, be reflected in the transactions of 1913; to what extent, however, the tendency of interest payments to increase in the years following 1913 will be offset by lower interest payments due to the increased issue of loans by the serial method, remains to be seen.

But it would be grossly unfair to the municipalities of the Commonwealth as a whole to intimate that this marked increase in the growth of debt in 1913 was due to the reason just suggested; for while it was doubtless a contributing factor, it is not difficult to find causes in individual cities for extraordinary increases in the local debt burden which, while throwing the percentage of municipal debt increase for the Com-

DEBT STUDIES

DEBT ■ VALUATION ▨

Based on the Returns of the Cities and Towns of over 5000 Inhabitants



monwealth apparently quite out of proportion, may be entirely satisfactory to the citizens of these cities.

It is not improbable that the abnormal conditions in 1913 just referred to may have created a situation which will offset for a few years the diminution in the debt and interest burden which would otherwise have been promptly promoted by the operation of a statute which is now forcing provision to be made in the tax levy for all current expenses and has virtually put a stop to the practice formerly so common of incurring funded or fixed debt for that purpose.

The following table and the chart on debt studies show the rate of growth by amounts and percentages in assessed valuation and net funded or fixed debt for the period 1907-1913, and also the ratio between the two for each year. It appears that the increase in the debt between 1912 and 1913 was so out of proportion to the increase in assessed valuation as to cause the ratio between the two, which had been steadily dropping from 4.8 per cent in 1908 to 4.4 per cent in 1912, to be arrested at the latter figure. The gratifying condition in respect to municipal indebtedness, to which attention was called in my last report, as reflected by a comparison of the relation between assessed valuations and net funded or fixed debt for the period 1907-1912, is no longer reflected in the figures for 1913. It will be noted that the assessed valuations showed, each year over those of the preceding year, an increase from 3 to 4 per cent in the period 1907-1911, while in the same period there was a diminution in the rate at which municipal indebtedness was increasing. Thus, in 1908 the percentage of increase in municipal indebtedness was 3.2 per cent over that of 1907, which is greater than the rate at which the assessed valuation had increased during the same year, and in calling attention to this fact, I said: "Certainly when debt is increasing faster than valuations, as was the case in 1908, a serious condition of affairs is disclosed, such as cannot be allowed to continue indefinitely without bankruptcy being ultimately reached; for either valuations must be increased to meet increasing debt charges — to say nothing of increasing current expenses paid directly from the tax levy — or else the tax rate must be steadily marked up each year out of all proportion to normal requirements for current expenses." But we find that valuations at the close of the period ending in 1912 were increasing at almost twice the rate at which the debt was increasing, the rate of the annual increase in the latter having dropped to 2.1 per cent.

The correspondingly relation disclosed by the returns for 1913 is somewhat startling, since it appears that while valuations increased in 1913 over 1912 nearly one per cent, the net funded or fixed debt increased by a round three per cent; the debt is again found to have increased, as was the case in 1908, at a greater rate than the assessed valuations. It is to be hoped that this sudden jump in the rate of increase in indebted-

ness, especially when it is seen to be so disproportionate with the increase in assessed valuations for the same year, will prove, because of certain abnormal conditions operating in 1913 already alluded to, to be temporary.

Net Funded Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1907,	\$3,152,612,484	—	\$150,936,948	—	—	—	4.8
1908,	3,247,625,961	\$95,013,477	155,827,331	\$4,890,383	3.0	3.2	4.8
1909,	3,361,976,737	114,350,776	158,060,076	2,232,745	3.5	1.4	4.7
1910,	3,513,380,884	151,404,147	162,727,581	4,667,505	4.5	3.0	4.6
1911,	3,655,367,573	141,986,689	164,998,256	2,270,675	4.0	1.4	4.5
1912,	3,803,236,742	147,869,169	168,419,518	3,421,262	4.0	2.1	4.4
1913,	3,990,330,398	187,093,656	177,026,757	8,607,239	4.9	5.1	4.4

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

In my Seventh Annual Report, attention was called to the fact that there was no general law whereby fire, water, watch, light, and improvement districts might borrow for purposes other than in anticipation of revenue, although the creation of such districts was authorized by the statute, and their powers and duties were similar in every respect to those of the towns.

I therefore prepared a bill giving districts the right to incur debt for the same purposes as those for which towns were allowed to borrow under Chapter 719 of the Acts of 1913, as amended, with the result that Chapter 85 of the General Acts of 1915 was passed, which gives districts the same rights and privileges as are enjoyed by towns. The passage of this act will eliminate the frequent appeals to the Legislature for authority to incur debts for permanent improvements which are absolutely necessary for efficient service, but the entire cost of which, if included in a single year's tax levy, would be more of a burden than the taxpayer ought to be required to bear.

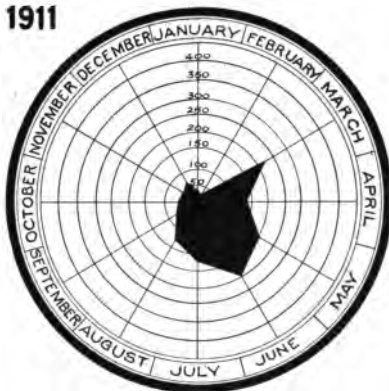
To meet the frequent demands made by investors in municipal securities for information relative to the financial condition of the towns, I have had prepared special schedules on which data have been obtained from the proper officials relative to assessed valuations, outstanding indebtedness, and authorized indebtedness. From these data reference cards are made which make available information which is of the utmost value to this office in determining the legality of notes, as well as to investors and to the public in general.

The number of notes annually certified by the Director of the Bureau

CERTIFICATION OF NOTES

BY MONTHS 1911-1915

1911



1912



1913



1914



1915



of Statistics under the provisions of Chapter 616, Acts of 1910 and the amount of loans represented by such notes, will be seen from the following table and from the chart showing the certification of notes:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911,	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912,	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913,	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914,	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915, ¹	1,328	12,403,275.00	809	967,225.16	2,137	13,370,500.16

¹ To September 29, inclusive.

These figures prove conclusively the popularity of the town and district note certification acts, for while revenue loans can be issued only upon notes, other debts may be incurred by issuing either notes or bonds; nevertheless, the table clearly shows that the increase in the number of notes certified has been due to debt issued for purposes other than in anticipation of revenue.

The care taken by the Bureau of Statistics to insure the investor against forgery and to establish the legality of notes has been officially recognized by the Federal Reserve Board, which has approved Massachusetts town notes, duly certified by the Director of the Bureau of Statistics, as proper investments for Federal Reserve banks.

MUNICIPAL FINANCE LEGISLATION OF 1915.

Several important acts relating to municipal finance, chiefly in the nature of perfecting amendments to the municipal indebtedness legislation of 1913, were passed by the Legislature of 1915, of which record should be here made. One of these (Chapter 18, General Acts of 1915) is entitled "An Act relative to the Fixing of a Tax Limit in Cities," and is intended to establish the right of each city of the Commonwealth to fix a limit upon the rate of taxation for municipal purposes. A provision of the general Municipal Indebtedness Act of 1913 abolished the so-called \$12 tax limit which had been imposed upon the cities by the general act of 1885 and substituted a provision intended to make the fixing of such a limit optional. The phraseology of this provision, however, was such as to require an amendment to meet the immediate needs of cities. The amended provision, which reads as follows, makes quite clear the right of a city in any year to establish a tax limit for that year: —

Within ninety days after the passage of this act the city council or other governing body of every city, except Boston, shall give a public hearing in regard to establishing a tax limit for that city. The time and place of holding such hearing shall be

duly advertised, and, after the hearing, any city, except Boston, may provide by ordinance that the taxes assessed on property therein, exclusive of the state tax and other amounts assessed upon the city by the commonwealth, the county tax and sums required by law to be raised on account of the city debt, shall not exceed an amount specified in the ordinance on every one thousand dollars of the average of the assessors' valuation of the taxable property therein for the preceding three years, such valuation being first reduced by the amount of all abatements allowed thereon previous to the thirty-first day of December in the year preceding said assessment; and the tax limit so established by ordinance shall have the force of law until it is annulled or modified by the action of the city council or other governing body of the city. The mayor, or in cities having a commission form of government, so-called, the commissioner or director of finance may request a change in the tax limit as then existing or the fixing of a limit, and when such request is submitted in writing to the city council, the city council shall immediately order a public hearing to be held in not less than seven days thereafter relative to the fixing of a tax limit, and if such hearing shall have been held the council may by ordinance fix a limit or abolish a limit previously established, and such ordinance shall remain in force until further modified, as above provided; but no tax limit shall be established or changed except during the period between the first day of January and the first day of May in any year. Said ordinance shall be passed only by a two thirds vote of the city council or other governing body of the city.

In the provisions made in the Act of 1913 relating to the preparation of the budget in cities, the mayor was authorized, after submitting the original budget for current expenses, to submit supplementary budgets "until such time as the tax rate for the year shall be fixed," a provision found to be open to a construction which might prevent the issue of loans based upon a supplementary budget prepared after the tax rate had been fixed, notwithstanding such proposed loans might be for the incurrence of indebtedness entirely within the authority of law and having no relation whatever to expenditures for current expenses provided for in the year's tax levy. The act was accordingly amended by Chapter 138 of the General Acts of 1915, entitled "An Act relative to the Preparation of the Annual Budget in Cities," which eliminated the words "until such time as the tax rate for the year shall be fixed." The Act of 1913 had also provided that "the budget shall consist of an itemized and detailed statement of the money required," which was open to the construction — and was, indeed, so construed in one instance in 1914 — of permitting a mayor to fix salary rates regardless of the views of a department; the amendatory legislation of 1915 accordingly stipulated that "the budget shall not be in such detail as to fix a specific salary of employees under the direction of boards elected by the people, other than the city council." The Act of 1915 also defines more clearly the authority of city officers to incur liabilities in the period after the expiration of the fiscal year and before the regular appropriations have been made by the City Council. The provisions governing the procedure relative to the preparation of the budget as they now stand (Section 20, Chapter 719 of the Acts of 1913, as amended by Chapter 138, General

Acts of 1915) are of sufficient importance to warrant their reprinting in full in this place: —

Within sixty days after the annual organization of the city government, the mayor of every city, except Boston and those cities having the commission form of government, so-called, shall submit to the city council the annual budget of the current expenses of the city, and the mayor may submit thereafter supplementary budgets. The budget shall consist of an itemized and detailed statement of the money required, and the city council shall make such appropriations in detail, clearly specifying the amount to be expended for each particular purpose, but the budget shall not be in such detail as to fix a specific salary of employees under the direction of boards elected by the people, other than the city council. The city council may reduce or reject any item, but, without the approval of the mayor, shall not increase any item in nor the total of a budget, nor add any item thereto. It shall be the duty of the city officials, when so requested by the mayor, to submit to him forthwith in such detail as he may require estimates for the next fiscal year of the expenditures of their departments or offices under their charge, which estimate shall be transmitted to the city council. In case of the failure of the mayor to transmit in writing to the city council a recommendation for an appropriation of money for any purpose deemed by the council to be necessary, and after having been so requested by vote of the city council, said council, after the expiration of seven days after such vote, upon its own initiative, may make an appropriation for such purpose by a vote of at least two thirds of its members, and shall in all cases make such appropriations in detail, clearly specifying the amount to be expended for each particular purpose, but the budget shall not be in such detail as to fix a specific salary of employees under the direction of boards elected by the people, other than the city council; and in cities having the commission form of government, so-called, each commissioner or director shall, within thirty days after the annual organization of the city government, submit to the commissioner or director of finance estimates in such detail as he may require of the amounts deemed necessary for the current expenses for their respective departments, and the commissioner or director of finance shall within thirty days thereafter submit to the city council a budget consisting of an itemized and detailed statement of the money required, but the budget shall not be in such detail as to fix a specific salary of employees under the direction of boards elected by the people, other than the city council, and may submit thereafter supplemental budgets, and the budget or budgets shall be passed by a majority vote of the city council. In case of the failure of the finance commissioner or director to transmit in writing to the city council a recommendation for an appropriation of money for any purpose deemed by the council to be necessary, and after having been requested by vote of the city council, said council, after the expiration of seven days after such vote, upon its own initiative, may make an appropriation for such purpose by a vote of at least two thirds of all its members, and shall in all cases make such appropriations in detail, clearly specifying the amount to be expended for each particular purpose, but the budget shall not be in such detail as to fix a specific salary of employees under the direction of boards elected by the people, other than the city council. In the period after the expiration of any fiscal year and before the regular appropriations have been made by the city council, the city officers who are authorized to make expenditures may incur liabilities in carrying on the work of the several departments entrusted to them, and payments therefor shall be made from the treasury from any available funds therein, and the same shall be charged against the next annual appropriation: *provided*, that the liabilities incurred during said interval do not exceed in any month the sums spent for similar purposes during any one month of the preceding year; and *provided, further*, that said officers may expend in any one month for any new officer or board created by law

an amount not exceeding one twelfth of the estimated cost for the current year, but all interest and debt falling due in said interval shall be paid. Nothing in this section shall prevent the mayor from recommending, and the city council from making, appropriations prior to the adoption of the annual budget.

The Municipal Indebtedness Act of 1913 provided that cities and towns might incur debt outside the debt limit, so called, "for establishing, purchasing, extending, or enlarging a gas or electric lighting plant *within the limits of a city or town*" for a period of 20 years. Whether a municipality might incur such debt in cases where it was proposed to extend a lighting plant beyond the limits of the municipality issuing the loan was doubtful, even though authority to so extend lines had been granted by the Legislature. The provision was accordingly amended by Chapter 115, General Acts of 1915, so as to authorize the incurrence of indebtedness "for extending or enlarging a gas or electric lighting plant within the limits of the territory within which such gas or electric lighting plant is authorized to distribute its product."

To avoid the necessity of calling special town meetings between January 1 and the annual town meeting for the express purpose of authorizing loans in anticipation of revenue, a procedure which seemed unnecessary but which was unavoidable under the law as it then stood, the Legislature passed an act (Chapter 83, General Acts of 1915) providing that "the town treasurer, with the approval of the majority of the selectmen, may borrow on notes of the town during any one month between January first and the next annual town meeting a sum not exceeding one-twelfth of the previous tax levy, the same to be regarded as a part of the total amount which may be borrowed under the provisions of Section 3 of Chapter 719 of the Acts of 1913, as amended." The Director of the Bureau of Statistics is required in certifying notes issued under the authority of this act to furnish a statement certifying to the amount of the tax levy of the preceding year as filed with the Tax Commissioner by the assessors of the town.

By Chapter 84 of the General Acts of 1915, it was provided that the certification of town and district notes by the Director of the Bureau of Statistics under the law should be deemed *prima facie* evidence of the liability of the town or district issuing the same for the payment of the debt.

By Chapter 285 of the General Acts of 1915, the Director of the Bureau was authorized to place on notes submitted to him for certification such denominations as will show the purpose for which the same are issued and as may be required by law to appear thereon.

THE AUDITING OF MUNICIPAL ACCOUNTS AND THE INSTALLATION OF
ACCOUNTING SYSTEMS.

Since the appearance of my last report a year ago, four towns have petitioned for a first audit of their accounts and the installation of an accounting system by the Bureau of Statistics under the provisions of Chapter 598, Acts of 1910, namely, Duxbury, Lanesborough, Natick, and Winthrop; and two cities, Attleboro and Somerville, have petitioned for the installation of an accounting system. There are 67 municipalities (16 cities and 51 towns) which have taken advantage of the act up to this time, the list being as follows: —

Amesbury	Lanesborough	Raynham
Amherst	LAWRENCE	Russell
Ashland	LOWELL	Sandisfield
ATTLEBORO	Ludlow	Sandwich
Avon	LYNN	Saugus
Bedford	Manchester	Sharon
BROCKTON	Mashpee	SOMERVILLE
Carlisle	Medfield	Southborough
Dedham	MEDFORD	Southbridge
Deerfield	MELROSE	Southwick
Dracut	Natick	SPRINGFIELD
Duxbury	Needham	Stockbridge
Gardner	NEWTON	Swampscott
GLOUCESTER	Northfield	TAUNTON
Goshen	Oak Bluffs	Tisbury
Gosnold	Orange	Uxbridge
Halifax	Palmer	Wakefield
Hamilton	Peru	Walpole
Hardwick	Petersham	Weston
HAVERHILL	PITTSFIELD	Winchendon
Holliston	Plymouth	Winthrop
Hopkinton	QUINCY	WOBURN
Ipswich		

The statute under which the Bureau of Statistics makes audits of municipal accounts places the initiative entirely with the cities and towns; the fact that 67 municipalities, within a period of five years, have voluntarily taken advantage of the act would seem to constitute a most creditable record. It is not improbable, however, that there are numerous towns which would take advantage of the act were it not for the provision of law which requires the cost of the work to be assessed upon them, and it is beyond dispute that many small towns of the Commonwealth whose accounts have never been audited in any true sense of the term are sorely in need of such an examination and the installation of a simple, effective system of accounting. The Legislature may well, in my opinion, give serious consideration to the question of the desirability of the State's

assuming the expense of the performance of this service for certain of the towns of the Commonwealth, — those, for example, having a valuation of less than \$1,000,000, there being 99 in this class.

The present law permits cities to petition the Bureau for an audit of their accounts or the installation of an accounting system, and they may, of course, and as a matter of fact in most cases do, petition for both; while in terms the act permits towns to petition only for an audit of accounts, it is mandatory upon the Bureau to install an accounting system in conjunction with such audit. There is reason to believe, however, that in some cases towns which are very much in need of a thorough audit of their accounts and are disposed to admit the fact do not so readily perceive in advance the desirability of a reform in their accounting methods. I wish to suggest, therefore, the expediency of placing certain towns on the same basis as the cities and permitting a petition for an audit of accounts, allowing the town to determine upon the completion of the audit whether an improved accounting system might not then be installed to advantage. There are circumstances, also, under which selectmen ought, in my opinion, to be given authority, without awaiting the vote of a town meeting, to petition the Bureau for an audit of accounts at the cost of the town. It is my intention to present drafts of bills embodying these several suggestions at the next session of the Legislature.

CONCLUSION.

Evidence of the value of these reports as a source of information to administrative officers, to citizens interested in an efficient management of the finances of their respective communities, and to students of municipal problems generally, is constantly increasing. This is apparent from the daily demands made upon this office for data of this character which are nowhere else obtainable; also from the appeals which are constantly being made to the Bureau by local officials for decision and advice upon a multitude of problems, necessitating the possession of such information in the department files as a basis for intelligent judgment; and, during the sessions of the General Court, appeals from legislative committees to which measures relating to these questions have been referred. Without undertaking a review at this time of the progress made in this field since it was entered upon by the Bureau of Statistics nine years ago, it is perhaps sufficient to point out that most of the purely statistical difficulties which were encountered in the earlier stages of the work — due to inadequate and lax accounting methods, to indifference on the part of local officials, a lack of appreciation of the significance of the undertaking, and a general underlying suspicion of any activity on the part of a state department in matters which had always been regarded as purely local — have been almost entirely overcome. Under these circumstances, the policy of carefully refraining from unduly forcing the views of the Bureau upon local authorities, while endeavoring to properly acquaint them with the fact

that the department is possessed of resources which might be helpful and that it is animated wholly and solely by a desire to be of service, has been fully vindicated.

The Bureau will, however, fall far short of its capacity for usefulness in this field if it is to be content with gathering and tabulating information which reflects financial transactions only. There is a vital need, the fulfilment of which should be no longer delayed, of gathering physical data for correlation with the financial, in order that the true significance of the latter may be apparent and the people may know what municipal government is costing and whether they are receiving a dollar's worth of service for each dollar of taxes. We can now state with reasonable accuracy and in comparable form what each of our cities and towns is spending annually for the support of the several functions of government, but a comparison of the expenditures for highways is obviously of limited value in the absence of information as to the mileage or area of the streets and the kind of paving on which the sums reported are spent; and presumably the number of children who must be provided for and the number of teachers and salary rates paid have a direct bearing upon the varying aggregates expended by our municipalities on their public school systems. We should, in short, take account of municipal assets as well as liabilities, and only when this is done will it be possible to point out the relative efficiency or inefficiency with which our cities and towns are governed. It is my hope that provision may be made in the budget of the department for the ensuing year sufficient to enable a beginning to be made in this direction.

In conclusion, I wish to express my continued appreciation of the faithfulness and ability shown in the performance of their respective duties by Mr. Theodore N. Waddell, Chief of the Municipal Division, having general direction of the work; also Mr. Edward H. Fenton, Chief Accountant, in charge of auditing municipal accounts and installing accounting systems in the cities and towns of the Commonwealth; and Miss Hannah M. Varney, who has had immediate supervision over the preparation of the tabulations of this report for the printer.

CHARLES F. GETTEMY,

Director, Bureau of Statistics.

STATE HOUSE, BOSTON, November 1, 1915.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 33 cities; (II) the 70 towns having a population of 5,000 or over; and (III) the towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows:— (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 33 cities of the Commonwealth (pp. 4–23). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged and graded, for purposes of comparison, according to the population of the United States Census of 1910, the receipts being shown on the left-hand page and the payments on the right, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 26, 27) shows receipts from *General* and Table III (pp. 28, 29) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 30–36) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 37) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified

according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 38) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 33 cities.

It is of interest to note that of the total revenue receipts of the 33 cities of the Commonwealth for the year covered by the report, 76.2 per cent is from general revenue sources and 23.8 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 76.8 per cent from general and 23.2 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 41-62), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 62) we note that the total interest burden of the 33 cities for the year covered by the report was \$10,827,390.52, of which \$5,990,383.41, or 55.3 per cent, was interest on the general debt; \$599,986.52, or 5.6 per cent, was interest on tax and other temporary loans; \$23,228.30, or 0.2 per cent, was interest on *trust funds used*; the remaining 38.9 per cent of the total interest payments being for debt on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, state assessments on

account of grade crossing abolition, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,639,490.27, or 28.4 per cent of the total interest burden of the city. (See also payments to the state sinking and loan funds on page 68.) Over 56 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 65) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 66), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 67), the debt transactions for 1913, classified according to the character of the obligation; Table XIV (p. 68) shows separately the payments to the state sinking and loan funds; and Table XV (p. 69) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Tax loans, it is true, are not included in reckoning the limit of indebtedness under the law, but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. That is to say, in numerous cities of the Commonwealth, there is always an outstanding debt consisting of temporary interest-bearing loans which may be no sooner paid off than new loans of a similar kind are negotiated, and in addition to these temporary loans there is also in some cities at the end of each year a certain amount of unpaid warrants or orders which must be treated as a liability, even though there is an offset in a sufficient amount of cash on hand. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 65) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include tax loans or outstanding warrants or orders, because these debts are considered temporary and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, tax loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 67) is of interest as showing the amount of debt incurred during the fiscal year 1913 for the several purposes specified, and the amount of debt cancelled during the year, except-

ing payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments for sewer, park, and water purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of grade crossings and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 68). The aggregate amount thus paid for the 33 cities in 1913 was \$1,012,096.28, of which *Boston* paid \$657,970.43, or 65 per cent.

Table XV (p. 69) is of interest as showing the relative use by the 33 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 73) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1913.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 78-117), are similar in form and detail to those given for the cities in Part I, the towns being arranged in groups of four according to graded population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 120-126, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 128, 129) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES.

I. Excess or Deficiency of Revenue

- A. Cities
- B. Towns over 5,000
- C. Towns under 5,000

II. Revenue Charges for Maintenance, Interest, and Debt Requirements

- A. Cities
- B. Towns over 5,000

III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue

Excess or Deficiency of Revenue: Cities.

CITIES. (In order of population, 1910)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1909	1910	1911	1912	1913	1909	1910
BOSTON,	\$27,706,893	\$28,823,734	\$30,000,524	\$30,259,107	\$31,609,061	\$26,288,289	\$26,799,890
WORCESTER,	2,882,367	3,286,927	3,543,314	3,682,195	3,804,356	2,899,159	3,245,310
FALL RIVER,	1,956,260	2,150,373	2,233,436	2,243,150	2,280,603	1,939,661	2,176,829
LOWELL,	2,064,666	2,022,075	1,993,263	2,080,428	2,100,621	1,972,841	2,044,868
CAMBRIDGE,	2,691,062	2,807,952	2,621,286	2,910,838	2,906,693	2,662,424	2,699,027
NEW BEDFORD,	1,901,678	2,204,188	2,390,305	2,568,036	2,556,981	1,794,739	2,034,466
LYNN,	1,825,900	1,845,116	2,028,127	1,996,761	2,177,587	1,707,960	1,778,763
SPRINGFIELD,	2,174,734	2,489,370	2,719,875	2,965,978	3,342,990	1,925,067	2,183,005
LAWRENCE,	1,294,549	1,469,760	1,516,906	1,729,465	1,654,554	1,367,768	1,538,806
SOMERVILLE,	1,526,034	1,531,996	1,623,007	1,636,209	1,705,834	1,482,415	1,537,930
HOLYOKE,	1,461,692	1,569,540	1,645,958	1,747,030	1,836,076	1,400,292	1,433,688
BROCKTON,	1,092,069	1,138,715	1,283,546	1,296,852	1,245,544	1,062,512	1,121,680
MALDEN,	852,565	898,868	982,072	970,375	1,018,641	855,213	911,375
HAVERHILL,	825,162	824,419	914,661	975,233	1,064,266	805,823	834,017
SALEM,	779,927	789,323	777,476	879,397	892,780	734,694	769,060
NEWTON,	1,587,790	1,606,227	1,592,002	1,678,048	1,755,372	1,528,168	1,518,942
FITCHBURG,	945,708	782,864	804,012	837,503	904,047	922,769	763,550
TAUNTON,	682,080	700,305	746,934	793,487	803,889	676,676	697,382
EVERETT,	676,828	699,637	753,967	754,109	831,992	662,313	711,164
QUINCY,	757,523	847,903	906,837	894,225	1,106,564	778,345	830,840
CHELSEA,	703,632	784,057	801,732	870,272	868,112	723,526	773,977
PITTSFIELD,	515,497	625,972	716,075	753,287	776,709	515,731	579,199
WALTHAM,	612,076	590,663	611,593	625,707	640,921	556,459	575,920
CHICOPEE,	401,255	444,753	482,765	530,007	556,356	379,124	405,017
GLOUCESTER,	536,802	614,220	582,415	653,943	655,426	647,519	654,512
MEDFORD,	600,454	634,934	620,139	631,379	608,570	583,475	655,131
NORTH ADAMS,	301,788	351,070	415,908	382,284	404,480	351,500	356,371
NORTHAMPTON,	398,961	405,290	409,880	405,455	416,994	391,558	359,781
BEVERLY,	710,096	632,801	765,274	718,111	806,432	575,427	612,335
MELROSE,	372,185	404,448	401,536	442,341	442,989	414,645	411,386
WOBURN,	313,272	301,639	319,202	327,688	332,979	334,468	344,786
NEWBURYPORT,	328,866	331,780	372,485	332,339	341,293	367,203	298,683
MARLBOROUGH,	297,979	310,351	308,403	321,200	327,432	297,432	311,122
33 Cities,	\$61,778,050	\$64,921,270	\$67,874,905	\$69,870,429	\$72,777,144	\$59,595,195	\$61,968,892

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1911	1912	1913	1909	1910	1911	1912	1913
\$27,679,202	\$29,232,926	\$30,885,288	+\$1,418,604	+\$2,023,844	+\$2,321,322	+\$1,026,181	+\$723,773
3,474,436	3,704,051	4,068,918	—16,792	+41,617	+68,878	—21,856	—264,562
2,180,845	2,283,455	2,613,173	+16,599	—26,456	+42,591	—40,305	—332,570
2,098,195	2,067,256	2,269,152	+91,825	—22,793	—104,932	—6,828	—168,531
2,834,005	2,957,908	3,073,292	+38,638	+108,925	—212,719	—47,070	—166,599
2,256,199	2,550,891	2,730,782	+106,939	+169,722	+134,106	+17,145	—173,801
1,818,549	1,921,558	2,052,354	+117,840	+66,363	+209,578	+75,093	+125,233
2,393,766	2,589,819	2,875,046	+249,667	+306,365	+326,109	+376,159	+467,944
1,660,930	1,579,321	1,727,003	—73,219	—69,046	—144,024	+150,144	—72,449
1,605,410	1,640,906	1,761,384	+43,619	—5,934	+17,597	—4,697	—55,550
1,502,134	1,655,326	1,750,013	+61,400	+135,852	+143,824	+91,704	+86,063
1,174,637	1,273,630	1,358,265	+29,557	+17,035	+108,909	+23,222	—112,721
956,046	983,655	1,012,077	—2,648	—12,507	+26,026	—13,280	+6,564
894,440	942,351	955,909	+19,339	—9,598	+20,221	+32,882	+108,357
776,172	839,467	994,800	+45,233	+20,263	+1,304	+39,940	—102,020
1,541,199	1,543,093	1,631,321	+59,622	+87,285	+50,803	+134,955	+124,051
801,157	836,836	885,117	+22,939	+19,314	+2,855	+667	+18,930
735,223	772,674	815,956	+5,404	+2,923	+11,711	+20,813	—12,067
727,833	769,425	828,542	+14,515	—11,527	+26,134	—15,316	+3,450
916,527	986,585	1,075,323	—20,822	+17,063	—9,690	—92,360	+31,241
832,082	856,893	987,561	—19,894	+10,080	—30,350	+13,379	—119,449
654,145	707,848	781,403	—234	+46,773	+61,930	+45,439	—4,694
607,462	596,434	645,608	+55,617	+14,743	+4,131	+27,273	—4,687
445,484	478,936	522,501	+22,131	+39,736	+37,271	+51,071	+33,855
671,131	711,734	691,652	—110,917	—40,292	—88,716	—67,791	—36,226
594,140	598,400	639,013	+16,979	—20,197	+25,999	+32,979	—30,443
357,772	378,811	382,807	—49,712	—5,301	+58,136	+3,473	+21,673
355,659	379,102	379,018	+7,403	+45,509	+54,221	+26,353	+37,976
620,889	672,800	744,497	+134,669	+20,466	+144,385	+45,311	+61,935
428,729	448,205	459,904	—42,460	—6,938	—27,193	—5,864	—16,915
354,049	363,162	358,230	—21,196	—43,147	—34,847	—35,474	—25,251
321,213	313,637	327,029	—38,337	+33,097	+51,272	+18,702	+14,264
307,126	304,824	309,661	+547	—771	+1,277	+16,376	+17,771
\$64,576,786	\$67,942,009	\$72,592,599	+\$2,182,855	+\$2,952,468	+\$3,296,119	+\$1,928,420	+\$184,545

STATISTICS OF MUNICIPAL FINANCES.

Excess or Deficiency of Revenue: Towns over 5,000 Population.

TOWNS (In order of Pop- ulation, 1910)	REVENUE FOR CURRENT CHARGES				CURRENT CHARGES AGAINST REVENUE				EXCESS (+) OR DEFICIENCY (-) OF REVENUE			
	1909	1910	1911	1912	1913	1909	1910	1911	1912	1913	1910	1911
Brookline, . .	\$1,303,474	\$1,473,045	\$1,555,753	\$1,477,644	\$1,621,925	\$1,173,130	\$1,346,190	\$1,383,132	\$1,431,275	\$1,535,348	+\$131,244	+\$126,855
Revere, . . .	455,168	460,797	473,066	551,738	512,339	449,477	472,031	494,932	503,873	526,378	+\$46,869	+\$86,577
Leominster, .	364,827	326,276	328,183	375,615	341,238	296,799	331,761	301,061	307,089	303,439	-11,896	-14,139
Attleborough, .	314,451	316,269	389,630	389,630	496,331	268,778	281,754	323,044	356,161	405,043	+\$68,526	+\$60,709
Westfield, . .	340,093	361,629	379,511	380,055	394,091	270,267	294,208	323,044	356,626	347,267	+\$34,704	+\$1,278
Peabody, . . .	364,903	392,616	422,626	507,681	487,450	331,655	352,274	387,397	433,713	434,759	+\$60,804	+\$23,364
Gardner, . . .	250,932	265,739	277,718	321,816	297,604	235,989	239,839	235,189	271,370	269,335	+\$73,968	+\$3,229
Clinton, . . .	235,823	263,378	252,128	259,330	278,604	236,319	237,263	235,189	269,631	269,631	+\$3,968	+\$3,968
Milford, . . .	168,914	174,017	187,128	200,965	207,305	162,182	162,469	163,343	181,669	197,087	+\$5,880	+\$8,923
Adams, . . .	137,173	147,743	148,094	152,694	152,950	121,079	128,934	146,752	145,962	148,528	+\$6,732	+\$6,732
Framingham, .	208,875	330,129	362,941	381,292	404,279	306,525	290,707	330,021	375,876	369,521	+\$39,422	+\$39,422
Weymouth, . .	236,565	258,193	250,811	237,035	279,078	228,799	248,397	249,517	285,820	252,641	+\$1,215	+\$1,215
Watertown, . .	394,990	371,531	407,027	404,337	435,478	317,537	323,635	345,220	360,704	392,189	+\$7,466	+\$7,466
Southbridge, .	155,216	157,725	157,216	175,903	163,267	123,837	138,385	157,741	144,116	161,945	+\$1,389	+\$1,389
Plymouth, . .	239,215	253,639	267,442	278,864	270,828	222,042	224,158	246,365	264,100	250,710	+\$17,173	+\$17,173
Webster, . . .	144,888	143,731	173,090	160,337	156,847	126,245	139,199	158,216	136,399	148,519	+\$18,641	+\$18,641
Methuen, . . .	242,731	177,751	231,006	229,489	226,214	163,085	167,001	182,961	207,676	206,017	+\$79,646	+\$79,646
Wakefield, . .	281,682	322,908	368,914	320,215	360,829	284,042	315,011	370,647	341,092	332,414	-\$2,360	-\$2,360
Arlington, . .	309,027	339,362	361,776	373,171	417,883	294,530	307,908	344,888	348,261	374,119	+\$14,497	+\$14,497
Greenfield, . .	151,218	183,798	185,103	195,034	255,409	140,801	156,504	170,198	186,399	198,519	+\$14,584	+\$14,584
Winthrop, . .	269,880	275,697	320,225	335,393	331,799	266,392	292,333	302,863	319,126	359,080	+\$10,750	+\$10,750
Amesbury, . .	158,775	162,138	157,677	175,093	176,708	148,713	155,807	161,350	173,846	156,714	+\$7,897	+\$7,897
Natick, . . .	223,245	213,778	212,867	208,322	263,602	213,882	218,507	223,485	228,667	247,264	+\$10,618	+\$10,618
No. Attleborough, .	201,843	249,304	258,431	266,531	264,892	183,181	227,817	243,374	251,886	261,173	+\$21,487	+\$21,487
Danvers, . . .	181,967	203,356	228,743	234,474	239,386	167,710	181,271	197,706	206,820	218,663	+\$22,115	+\$22,115
Winchester, . .	259,852	252,471	283,555	317,123	332,126	266,664	283,899	292,050	316,672	309,991	+\$3,188	+\$3,188
Dedham, . . .	249,068	249,068	276,900	276,900	284,516	230,763	241,119	250,750	256,285	273,931	+\$13,126	+\$13,126
West Springfield, .	183,856	183,947	194,655	212,872	284,380	160,701	168,316	168,991	179,132	206,460	+\$36,731	+\$36,731
Northbridge, .	76,671	87,228	83,984	102,534	105,137	79,135	72,178	82,472	89,020	97,070	+\$15,050	+\$15,050
Ware, . . .	112,542	106,353	118,003	122,945	116,671	103,827	105,462	114,669	112,366	121,489	+\$8,715	+\$8,715
Palmer, . . .	85,637	118,983	108,593	108,593	110,056	79,349	86,368	94,151	91,980	113,075	+\$24,329	+\$24,329
Attol, . . .	150,336	158,451	186,901	192,757	188,707	138,265	143,450	150,569	171,038	174,037	+\$12,101	+\$12,101
Easthampton, .	117,278	148,003	140,640	151,653	176,071	102,376	112,465	111,290	132,427	127,398	+\$14,899	+\$14,899
											+\$32,538	+\$32,538
											+\$8,318	+\$8,318
											+\$3,019	+\$3,019
											+\$14,760	+\$14,760
											+\$29,360	+\$29,360
											+\$13,514	+\$13,514
											+\$25,654	+\$25,654
											+\$451	+\$451
											+\$20,624	+\$20,624
											+\$33,740	+\$33,740
											+\$7,870	+\$7,870
											+\$8,067	+\$8,067
											+\$1,482	+\$1,482
											+\$21,506	+\$21,506
											+\$1,428	+\$1,428
											+\$7,949	+\$7,949
											+\$3,731	+\$3,731
											+\$15,050	+\$15,050
											+\$2,464	+\$2,464
											+\$7,062	+\$7,062
											+\$9,363	+\$9,363
											+\$4,729	+\$4,729
											+\$18,662	+\$18,662
											+\$21,487	+\$21,487
											+\$22,115	+\$22,115
											+\$14,248	+\$14,248
											+\$31,037	+\$31,037
											+\$3,472	+\$3,472
											+\$16,645	+\$16,645
											+\$25,654	+\$25,654
											+\$451	+\$451
											+\$20,624	+\$20,624
											+\$33,740	+\$33,740
											+\$7,870	+\$7,870
											+\$8,067	+\$8,067
											+\$1,482	+\$1,482
											+\$21,506	+\$21,506
											+\$1,428	+\$1,428
											+\$7,949	+\$7,949
											+\$3,731	+\$3,731
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											+\$33,740	+\$33,740
											+\$7,870	+\$7,870
											+\$8,067	+\$8,067
											+\$1,482	+\$1,482
											+\$21,506	+\$21,506
											+\$1,428	+\$1,428
											+\$7,949	+\$7,949
											+\$3,731	+\$3,731
											+\$15,050	+\$15,050
											+\$2,464	+\$2,464
											+\$7,062	+\$7,062
											+\$9,363	+\$9,363
											+\$4,729	+\$4,729
											+\$18,662	+\$18,662
											+\$21,487	+\$21,487
											+\$22,115	+\$22,115
											+\$14,248	+\$14,248
											+\$31,037	+\$31,037
											+\$3,472	+\$3,472
											+\$16,645	+\$16,645
											+\$25,654	+\$25,654
											+\$451	+\$451
											+\$20,624	+\$20,624
											+\$33,740	+\$33,740
											+\$7,870	+\$7,870
											+\$8,067	+\$8,067
											+\$1,482	+\$1,482
											+\$21,506	+\$21,506
											+\$1,428	+\$1,428
											+\$7,949	+\$7,949
											+\$3,731	+\$3,731
											+\$15,050	+\$15,050
											+\$2,464	+\$2,464
											+\$7,062	+\$7,062
											+\$9,363	+\$9,363
											+\$4,729	+\$4,729

ANALYSIS TABLES.

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Middleborough,	149,497	150,416	157,566	160,121	168,071	137,565	133,056	152,255	152,208	151,055	+11,932	+17,390	+5,311	+7,913	+17,016
Braintree,	181,461	195,335	205,224	233,425	264,777	166,563	177,454	189,092	206,472	216,227	+14,894	+17,881	+17,272	+26,862	+48,550
Saugus,	120,533	174,381	174,381	186,531	247,135	134,007	155,966	157,556	168,210	181,125	+4,581	+13,560	+13,560	+4,581	+5,506
Norwood,	168,979	180,426	210,041	241,809	246,970	161,051	168,721	184,982	208,661	251,804	+7,928	+20,708	+25,059	+32,918	+4,384
Milton,	397,099	442,048	471,186	433,405	478,152	367,916	389,612	420,106	428,983	428,920	+29,183	+52,436	+61,080	+9,722	+46,232
Bridgewater,	50,794	68,112	73,267	69,773	87,119	57,899	65,520	60,169	67,492	81,344	+13,098	+12,592	+13,098	+2,780	+5,775
Marblehead,	206,143	247,877	274,085	245,556	307,644	190,833	219,317	210,303	226,998	262,187	+6,310	+28,560	+43,780	+18,558	+55,477
Andover,	164,561	172,200	182,817	187,089	179,916	150,055	163,063	163,727	157,206	168,004	+12,506	+19,137	+29,900	+29,884	+11,912
Whitman,	135,638	142,998	137,718	158,812	158,812	131,397	135,615	135,799	138,922	145,920	+4,239	+7,383	+3,693	-904	+12,892
Stoughton,	152,870	144,827	148,280	166,230	146,875	148,995	144,026	156,498	163,136	172,544	+3,875	+3,801	+8,248	+3,094	+2,314
Rockland,	120,955	134,243	133,175	142,593	141,104	112,922	115,748	124,366	132,990	126,391	+14,033	+18,065	+8,809	+10,294	+4,793
Montague,	87,894	91,688	100,660	104,466	100,186	89,846	92,192	92,758	98,582	92,607	-2,042	-504	+7,908	+6,104	+7,579
Hudson,	136,774	138,839	147,438	139,427	150,041	126,384	132,947	133,361	141,555	145,920	+10,390	+5,892	+14,077	+2,128	+15,063
Spencer,	99,988	96,408	105,243	106,723	109,812	98,317	98,938	95,022	95,702	91,978	+2,532	+2,770	+10,221	+11,020	+17,013
Concord,	183,679	200,578	208,380	222,903	239,872	167,608	164,327	189,702	215,914	233,284	+15,074	+16,251	+16,678	+7,079	+6,595
Maynard,	79,321	79,928	83,011	84,707	83,983	67,267	73,905	79,911	80,538	83,834	+12,064	+1,023	+3,100	+4,169	+10,099
Stoughton,	101,806	109,583	126,969	125,812	123,005	93,671	108,353	107,674	113,710	115,359	+9,098	+1,992	+19,295	+12,102	+7,646
Swansea,	213,180	204,673	247,015	247,015	250,469	189,410	202,536	221,161	248,793	268,645	+23,770	+2,137	+9,698	+1,788	+18,178
Great Barrington,	97,977	86,116	95,200	100,635	118,477	90,782	83,195	90,376	92,033	100,547	+7,195	+5,921	+4,824	+8,602	+17,980
Reading,	172,832	187,849	188,115	206,016	228,210	168,581	179,317	173,695	192,002	203,340	+4,351	+5,532	+14,420	+14,014	+24,870
Ipswich,	115,306	121,999	132,704	135,901	154,900	106,208	120,007	134,171	127,320	156,365	+9,098	+1,992	+1,467	+8,581	+1,465
Grafton,	67,123	75,713	70,175	74,836	79,350	65,223	71,223	66,400	69,428	69,392	+1,900	+1,401	+3,775	+5,408	+9,958
Wilmington,	107,924	109,061	108,950	106,046	111,378	86,394	84,476	89,710	101,510	102,264	+21,330	+14,585	+19,240	+4,536	+9,124
Blackstone,	58,189	54,641	47,063	52,695	55,339	57,126	53,002	52,417	63,450	57,927	+1,063	+1,639	+5,324	+10,755	+2,588
Franklin,	91,229	90,100	93,890	108,923	117,568	81,443	96,324	95,019	96,722	107,466	+9,786	-6,224	+1,129	+12,201	+10,103
Belmont,	175,216	174,962	183,425	196,033	218,664	157,559	159,063	176,549	188,514	207,344	+15,850	+15,850	+5,876	+7,519	+11,320
North Andover,	117,301	126,046	117,936	128,012	140,865	98,513	97,141	106,955	115,660	115,232	+21,788	+28,905	+10,981	+12,352	+25,633
Abington,	98,431	98,858	99,970	104,188	104,786	89,768	90,297	97,265	101,290	104,486	+8,663	+6,561	+2,865	+2,898	+1,703
Westborough,	89,347	89,922	84,047	91,903	86,503	82,408	78,884	77,108	79,323	84,517	+6,849	+11,038	+7,299	+12,580	+1,986
Wellesley,	219,711	202,100	233,047	274,237	269,224	214,396	221,264	224,754	227,390	244,720	+28,293	+26,846	+28,293	+46,847	+24,514
Orange,	100,313	103,727	103,211	116,474	111,997	95,676	101,004	100,294	100,384	101,004	+2,917	+8,010	+2,917	+16,090	+10,963
Mansfield,	97,095	89,897	93,205	121,179	117,061	79,144	80,177	85,971	102,010	110,860	+17,951	+9,720	+7,234	+19,169	+6,181
Easton,	80,819	80,928	79,093	94,714	87,695	65,170	70,751	74,559	85,185	88,279	+15,649	+10,177	+4,534	+9,529	+584
Fairhaven,	78,515	84,697	82,640	94,574	90,905	72,453	76,926	84,022	94,516	88,027	+7,771	+7,771	+1,382	+1,688	+2,878
Amherst,	75,274	78,020	90,904	89,031	107,474	71,529	70,444	82,866	80,960	93,774	+3,745	+7,576	+8,038	+8,081	+13,700
Needham,	113,502	129,517	126,831	157,696	157,696	121,946	119,920	128,809	136,083	167,670	-8,344	+9,697	-1,978	+19,919	+9,974
Chelmsford,	70,556	64,796	86,953	73,172	88,447	71,261	73,888	79,932	74,803	77,274	-705	-8,092	+7,021	-1,631	+11,173
70 TOWNS,	\$13,442,854	\$14,152,964	\$14,975,168	\$15,625,917	\$16,508,696	\$12,847,121	\$13,065,981	\$13,799,436	\$14,537,155	\$15,327,031	+\$1,095,793	+\$1,108,963	+\$1,176,722	+\$1,068,763	+\$1,131,665

Excess or Deficiency of Revenue: Towns under 5,000 Population.

TOWNS. (In order of population, 1910)	REVENUE FOR CURRENT CHARGES		CURRENT CHARGES AGAINST REVENUE		EXCESS (+) OR DEFICIENCY (-) OF REVENUE	
	1912	1913	1912	1913	1912	1913
Hingham,	\$155,872	\$175,862	\$141,130	\$163,289	+\$14,742	+\$12,573
Ludlow,	67,452	78,814	66,438	60,668	+1,014	+18,146
Lexington,	212,608	221,284	197,314	210,222	+15,294	+11,062
South Hadley,	69,185	74,689	66,374	71,298	+2,811	+3,391
Walpole,	121,474	106,595	121,236	124,448	+238	-17,853
Canton,	139,360	144,565	112,947	123,170	+26,413	+21,395
Monson,	60,018	55,318	58,699	53,693	+1,319	+1,625
Millbury,	71,462	87,006	81,037	78,353	-9,575	+8,653
Barnstable,	111,788	133,027	104,393	121,888	+7,395	+11,139
Uxbridge,	67,655	71,960	70,223	81,148	-2,568	-9,188
Dartmouth,	79,599	90,618	74,137	78,375	+5,462	+12,243
Provincetown,	65,607	74,109	62,325	61,145	+3,282	+12,964
Randolph,	76,542	77,974	77,469	75,741	-927	+2,233
Dudley,	50,641	52,554	45,474	51,984	+5,167	+570
Rockport,	86,405	97,964	85,211	91,699	+1,194	+6,265
Warren,	49,873	56,744	63,389	64,219	-13,516	-7,475
Lee,	54,265	58,419	50,987	49,022	+3,278	+9,397
Wareham,	90,000	98,576	88,313	76,288	+11,687	+22,288
Foxborough,	49,561	51,643	46,853	49,675	+2,708	+1,968
Templeton,	49,051	48,028	43,330	45,484	+5,721	+2,544
Tewksbury,	34,080	35,441	36,151	33,067	-2,071	+2,374
Williamstown,	77,906	77,683	66,939	71,227	+10,967	+6,456
Dalton,	66,390	74,674	50,721	58,604	+15,669	+16,070
Hardwick,	69,675	78,428	47,451	50,255	+22,224	+28,173
Agawam,	55,507	62,843	48,292	49,214	+7,215	+13,629
Medfield,	36,787	34,246	35,391	30,834	+1,396	+3,412
Dracut,	60,865	72,530	54,448	55,700	+6,417	+16,830
East Bridgewater,	55,240	66,374	54,503	60,975	+737	+5,399
Oxford,	45,540	56,966	48,602	49,876	-3,062	+7,090
Leicester,	52,138	54,072	53,666	54,314	-1,528	-242
Falmouth,	143,584	168,420	124,320	146,625	+19,264	+22,395
Sutton,	39,929	40,996	35,499	36,764	+4,430	+4,231
North Brookfield,	44,024	51,045	45,256	47,287	-1,232	+3,758
Lenox,	75,016	125,402	98,503	108,876	-23,457	+19,526
Nantucket,	67,323	80,833	67,920	74,208	-597	+6,625
Barre,	49,423	50,192	44,398	46,701	+5,025	+3,491
Pepperell,	72,150	77,247	57,664	66,318	+14,486	+10,929
Westport,	40,884	55,207	42,270	49,105	-1,386	+6,102
Westford,	47,806	51,188	47,603	47,896	+203	+3,292
Holbrook,	76,261	58,922	50,689	51,195	+25,572	+7,727
Somerset,	29,966	37,424	31,812	35,556	-1,846	+1,878
Ayer,	51,962	58,550	48,590	51,246	+3,372	+7,304
Billerica,	70,657	80,424	65,119	76,880	+5,538	+3,644
Holliston,	48,273	38,090	42,086	44,869	+6,187	-6,779
Medway,	47,326	48,739	46,549	47,088	+777	+1,651
Manchester,	172,137	153,501	133,143	136,608	+38,994	+16,893
Cohasset,	186,201	106,978	117,927	114,808	+68,274	-7,830
Norton,	32,322	33,133	32,413	31,029	-91	+2,104
Scituate,	77,564	69,424	66,294	73,125	+11,270	-3,701
Bourne,	71,204	70,956	61,942	62,142	+9,262	+8,814
Lancaster,	74,828	76,526	73,080	74,110	+1,768	+2,416
Hopkinton,	46,301	51,202	45,964	48,276	+337	+2,926
Kingston,	39,198	41,487	42,028	39,608	-2,830	+1,879
Auburn,	32,461	26,439	27,423	27,138	+5,038	-699
Seekonk,	28,554	27,738	22,185	28,015	+6,369	-277
Wilbraham,	18,974	28,388	22,271	23,100	-3,297	+5,288
Hanover,	48,873	40,093	39,708	39,445	+9,165	+648
Sharon,	67,670	65,031	64,120	63,798	+3,550	+1,233
Groveland,	42,087	38,575	36,260	33,588	+5,827	+4,987
Dighton,	26,564	27,838	26,467	25,726	+97	+2,112
West Bridgewater,	43,841	45,034	40,241	39,021	+3,600	+6,013
Deerfield,	28,481	38,741	27,011	33,719	+1,470	+5,022
Wayland,	54,826	49,758	50,209	49,793	+4,617	-35
Brookfield,	39,504	39,472	38,140	38,079	+1,364	+1,393

Excess or Deficiency of Revenue: Towns under 5,000 Population — Continued.

TOWNS. (In order of population, 1910)	REVENUE FOR CURRENT CHARGES		CURRENT CHARGES AGAINST REVENUE		EXCESS (+) OR DEFICIENCY (—) OF REVENUE	
	1912	1913	1912	1913	1912	1913
Merrimac,	\$49,940	\$49,152	\$46,849	\$45,843	+\$3,091	+\$3,309
Hopedale,	78,120	142,220	51,453	115,679	+26,667	+26,541
Groton,	48,440	46,098	43,167	39,741	+5,273	+6,367
Douglas,	31,363	29,408	29,592	28,224	+1,771	+1,184
Holden,	45,404	47,592	42,507	41,988	+2,897	+5,604
Shirley,	25,128	27,169	22,329	23,103	+2,799	+4,066
Acton,	87,585	43,358	38,578	42,896	—993	+463
Williamsburg,	28,509	29,291	25,115	28,107	+3,394	+1,184
Harwich,	36,405	33,551	31,185	35,617	+5,220	—2,066
Ashburnham,	36,087	40,946	35,489	43,193	+598	—2,247
Weston,	115,586	104,110	82,851	92,132	+32,735	+11,978
Hull,	164,716	169,984	153,211	162,958	+11,505	+7,026
Upton,	33,010	35,242	32,107	30,573	+903	+4,669
Belchertown,	26,055	28,853	26,597	27,590	—542	+1,263
Charlton,	21,614	23,774	21,428	26,537	+136	—3,063
Avon,	31,646	29,956	29,220	31,496	+2,426	—1,539
Rehoboth,	23,085	20,189	17,790	18,182	+5,295	+2,007
Hadley,	37,783	36,180	27,399	31,747	+10,384	+4,433
Hatfield,	31,220	32,319	24,854	27,522	+6,366	+4,797
Swansea,	33,520	39,145	31,640	32,367	+1,880	+6,778
Georgetown,	29,389	35,611	29,218	33,857	+171	+1,754
Sturbridge,	28,103	23,792	24,642	21,596	+3,461	+2,196
Shrewsbury,	50,465	50,379	41,106	48,344	+9,359	+2,035
Stockbridge,	66,493	72,709	63,361	63,798	+3,132	+8,911
Dennis,	25,760	27,579	28,972	30,083	—3,212	—2,504
Wilmington,	40,583	42,406	33,521	36,498	+7,062	+5,908
Hanson,	27,245	34,701	33,533	27,277	—6,288	+7,424
Sheffield,	24,192	22,019	19,003	22,996	+5,189	—977
Townsend,	31,832	29,557	28,936	29,550	+2,896	+7
Hamilton,	48,706	55,585	50,004	49,814	—1,298	+5,771
Southborough,	51,674	53,566	50,396	50,104	+1,478	+3,462
Rutland,	24,594	27,113	23,986	22,272	+608	+4,841
Wrentham,	37,306	40,714	37,581	41,361	—275	—647
Colrain,	19,511	19,814	19,447	18,804	+64	+1,010
Marshfield,	35,444	39,103	33,876	36,713	+1,568	+2,390
Raynham,	21,873	21,021	19,484	17,233	+2,389	+3,788
Northborough,	37,050	38,276	37,947	36,234	—897	+2,042
Bellingham,	25,263	23,846	25,179	24,539	+84	—993
Acushnet,	21,325	24,821	19,284	22,973	+2,041	+1,848
Duxbury,	45,750	42,691	38,339	40,843	+7,411	+1,848
Sandwich,	28,017	31,004	27,432	31,207	+585	—203
Astland,	40,371	42,467	41,417	40,007	—846	+2,450
Carver,	25,545	28,137	23,899	26,031	+1,646	+2,106
Salisbury,	26,905	26,406	23,720	27,672	+3,185	—1,266
Northfield,	35,584	33,266	29,117	30,184	+6,467	+3,082
Essex,	33,102	30,755	32,481	34,256	+621	—3,501
Buckland,	21,747	26,232	19,573	19,272	+2,174	+6,960
Chatham,	23,078	24,154	20,780	22,066	+2,298	+2,068
East Longmeadow,	19,990	29,079	19,577	24,154	+413	+4,925
Cheshire,	19,729	20,233	17,783	20,054	+1,946	+179
Shelburne,	24,384	25,027	24,800	21,710	—416	+3,317
Newbury,	31,287	33,454	31,049	29,561	+238	+3,893
Huntington,	21,358	21,085	20,276	20,681	+1,082	+404
West Newbury,	32,531	24,904	25,935	22,559	+6,596	+2,045
Freetown,	19,930	19,465	18,652	22,020	+1,278	+2,555
Marion,	64,732	53,088	46,401	51,294	+19,331	+1,794
Sherborn,	25,922	31,936	26,304	28,624	—332	+3,312
Yarmouth,	34,562	37,835	33,361	41,136	+1,201	+3,301
Norwell,	26,008	28,470	24,802	26,231	+1,206	+2,239
Millis,	24,421	29,898	25,540	33,759	—1,119	—3,861
Lunenburg,	24,948	25,304	22,866	25,287	+2,082	+17
Plainville,	21,481	25,325	21,920	25,494	—439	—169
Chester,	23,114	22,015	21,749	21,427	+1,365	+588
Rowley,	30,382	30,242	25,123	27,651	+5,259	+2,591

Excess or Deficiency of Revenue: Towns under 5,000 Population — Continued.

TOWNS. (In order of population, 1910)	REVENUE FOR CURRENT CHARGES		CURRENT CHARGES AGAINST REVENUE		EXCESS (+) OR DEFICIENCY (—) OF REVENUE	
	1912	1913	1912	1913	1912	1913
Sterling,	\$23,519	\$28,711	\$22,752	\$28,582	+\$767	+\$129
Westminster,	22,273	24,766	21,168	27,226	+1,105	—2,460
Pembroke,	26,392	27,893	27,593	25,477	—1,141	+2,416
West Brookfield,	23,520	27,331	22,111	24,817	+1,409	+2,514
West Stockbridge,	24,192	12,367	20,524	14,519	+3,668	—2,152
West Boylston,	37,077	38,158	32,428	36,226	+4,649	+1,932
Westwood,	40,709	39,945	38,495	37,930	+2,214	+2,015
Mattapoisett,	25,962	25,208	22,098	29,191	+3,864	—3,983
Bedford,	44,954	37,964	40,390	39,678	+4,564	—1,714
Conway,	16,983	17,247	16,880	17,721	+83	—474
Littleton,	27,794	34,884	27,123	31,507	+671	+3,377
Clarksburg,	8,461	8,459	8,835	8,800	—374	+159
Tisbury,	32,045	34,149	32,197	33,292	—152	+857
Edgartown,	20,269	28,141	22,282	23,463	—2,013	+4,678
Nahant,	102,647	115,078	87,926	111,309	+14,721	+4,669
Lincoln,	65,491	68,211	55,876	61,158	+9,615	+7,063
Topsfield,	24,647	29,026	27,275	22,189	—2,628	+6,837
Erving,	19,530	20,080	16,709	13,352	+2,821	+6,728
Lakeville,	21,463	23,015	17,181	18,968	+4,282	+4,047
Middleton,	20,310	21,339	19,151	21,595	+1,159	—256
New Marlborough,	16,004	16,361	14,121	15,763	+1,883	+598
Sudbury,	28,756	26,498	28,605	28,663	+151	—2,165
Hinsdale,	15,361	15,471	13,850	13,535	+1,511	+1,936
Stow,	22,359	22,649	19,982	20,184	+2,377	+2,465
Rochester,	12,678	19,686	12,473	12,989	+205	+6,697
Longmeadow,	35,380	42,560	37,278	39,375	—1,898	+3,185
Oak Bluffs,	37,202	37,156	34,438	34,076	+2,764	+3,080
Orleans,	19,410	30,203	15,707	23,076	+3,703	+7,127
Hubbardston,	18,518	20,791	17,470	21,117	+1,048	—326
North Reading,	27,748	31,153	26,076	28,782	+1,672	+2,371
Sunderland,	12,898	13,301	12,044	13,707	+854	—406
Harvard,	26,119	27,496	22,797	23,345	+3,322	+4,151
Wellfleet,	17,029	18,264	17,129	16,979	—100	+1,285
Southwick,	16,448	17,175	16,193	14,199	+255	+2,976
Wenham,	27,344	23,134	23,755	22,675	+3,589	+459
Charlemont,	13,539	13,196	12,797	12,881	+742	+315
Berkley,	11,875	9,632	10,382	10,619	+1,493	—987
Russell,	28,909	30,379	20,294	24,759	+8,615	+5,620
Norfolk,	18,019	19,756	17,899	17,925	+120	+1,831
Ashfield,	17,375	20,634	15,945	17,217	+1,430	+3,417
Becket,	13,364	14,281	11,848	12,396	+1,516	+1,895
Lanesborough,	13,358	13,296	13,034	12,859	+324	+437
Gill,	9,344	8,878	8,855	9,233	+489	—355
Lynnfield,	24,823	24,127	23,111	21,563	+1,712	+2,564
Berlin,	14,221	16,332	15,231	15,518	—1,010	+814
Ashby,	15,256	17,546	14,875	16,227	+381	+1,319
Mendon,	14,626	15,127	14,624	14,606	+2	+521
Enfield,	13,864	15,212	14,668	14,553	—804	+659
Southampton,	10,692	11,552	12,448	10,498	—1,756	+1,054
Brimfield,	15,972	15,988	13,315	14,240	+2,657	+1,648
Whately,	11,065	11,878	9,213	11,053	+1,852	+825
Tyngsborough,	18,356	16,786	18,238	18,773	+118	—1,987
Princeton,	18,171	20,374	16,787	20,952	+1,384	—578
Dover,	41,303	39,949	31,743	37,688	+9,560	+2,261
Royalston,	18,476	16,986	17,461	18,993	+1,015	+2,993
Granville,	13,121	12,094	11,894	11,386	+1,227	+708
Bolton,	14,476	14,283	15,837	16,466	—1,361	—2,183
Granby,	12,304	13,359	11,340	11,530	+964	+1,839
Petersham,	25,836	24,054	20,460	22,169	+5,376	+1,885
Bernardston,	14,185	12,375	12,417	13,740	+1,768	—1,365
Dana,	12,160	12,943	11,915	11,696	+245	+1,247
Leverett,	8,468	8,422	7,395	7,785	+1,173	+637
Boxford,	17,043	12,454	14,143	11,903	+2,900	+551
Blandford,	9,865	11,758	12,078	13,542	—2,213	—1,784

Excess or Deficiency of Revenue: Towns under 5,000 Population — Concluded.

TOWNS. (In order of population, 1910)	REVENUE FOR CURRENT CHARGES		CURRENT CHARGES AGAINST REVENUE		EXCESS (+) OR DEFICIENCY (-) OF REVENUE	
	1912	1913	1912	1913	1912	1913
Boylston,	\$17,167	\$20,954	\$19,418	\$22,289	—\$2,251	—\$1,335
Truro,	9,128	9,578	8,833	8,539	+295	+1,039
Richmond,	14,895	13,978	11,947	13,215	+2,948	+763
Hampden,	9,804	8,922	7,916	8,310	+1,888	+612
New Salem,	11,146	11,509	9,514	10,764	+1,632	+745
Cummington,	10,381	10,760	8,779	8,639	+1,402	+2,121
Brewster,	27,147	17,412	16,865	17,462	+10,782	—50
Egremont,	6,748	6,912	6,081	6,208	+667	+704
Burlington,	14,144	18,703	13,154	13,592	+990	+5,111
Worthington,	9,645	8,986	8,209	8,979	+1,436	+7
Sandisfield,	8,673	10,243	9,550	8,932	—877	+1,311
Plympton,	10,676	10,055	9,462	9,545	+1,214	+510
Oakham,	9,134	9,559	7,739	8,667	+1,395	+892
Carlisle,	16,553	17,134	14,637	17,023	+1,916	+111
Halifax,	10,467	9,415	10,407	11,739	+80	—2,324
Chesterfield,	8,150	8,815	7,665	7,633	+485	+1,182
Eastham,	8,762	10,100	9,135	8,735	—373	+1,365
Savoy,	5,748	6,864	5,922	6,692	—174	+172
Wendell,	8,024	7,745	8,050	6,946	—26	+799
Otis,	7,676	8,306	6,395	7,060	+1,281	+1,246
Warwick,	8,289	9,312	8,652	8,874	—363	+438
Pelham,	6,274	6,834	4,885	7,088	+1,389	—554
Hancock,	5,172	5,765	5,647	5,509	—475	+256
New Braintree,	8,565	7,675	7,818	7,305	+747	+370
Rowe,	6,919	6,472	6,002	6,370	+917	+102
Greenwich,	8,443	7,029	7,970	7,456	+473	—427
West Tisbury,	4,798	3,819	4,619	5,435	+179	—1,616
Phillipston,	7,009	8,040	7,173	7,376	—164	+664
Hawley,	6,890	7,287	6,594	8,441	+296	—1,154
Westhampton,	6,292	5,812	6,516	5,900	—224	—88
Paxton,	8,137	8,632	6,636	7,275	+1,591	+1,357
Dunstable,	8,087	8,885	7,572	8,581	+215	+304
Plainfield,	6,316	7,154	6,563	6,520	—247	+634
Windsor,	7,878	6,915	6,391	7,052	+1,487	—137
Florida,	4,918	8,026	5,487	6,353	—569	+1,673
Monterey,	5,606	6,261	4,624	6,773	+962	—512
Tyringham,	6,782	6,425	5,223	5,224	+1,559	+1,201
Leyden,	5,592	4,791	5,019	4,871	+573	—80
Middlefield,	5,808	6,019	5,905	6,324	—97	—305
Heath,	4,877	5,718	4,852	6,031	+25	—313
Wales,	7,484	5,635	5,221	5,501	+2,263	+134
Prescott,	4,894	5,207	4,690	4,931	+304	+276
Boxborough,	7,123	7,591	7,274	7,711	—151	—120
Chilmark,	5,459	6,334	4,788	5,420	+671	+914
Goshen,	4,764	4,689	4,541	5,303	+223	—614
Washington,	5,631	5,566	4,810	5,329	+821	+237
Alford,	3,936	3,969	3,812	4,408	+124	—439
Mashpee,	5,428	8,812	6,659	8,468	—1,231	+344
Shutesbury,	4,880	6,140	4,703	6,124	+177	+16
Monroe,	3,772	4,489	3,702	3,689	+70	+800
Ferris,	4,068	4,642	3,989	4,398	+79	+244
Montgomery,	3,579	4,681	3,747	4,419	—168	+262
Tolland,	4,117	3,866	3,973	4,088	+144	—222
Gay Head,	1,790	2,063	1,906	1,948	—116	+115
Gosnold,	3,193	2,807	2,412	2,760	+781	+47
Holland,	2,604	2,852	2,764	2,938	—160	—86
Mount Washington,	2,027	2,015	2,315	3,143	—288	—1,128
New Ashford,	1,879	1,915	1,942	2,003	—63	—88
250 Towns,	\$3,490,896	\$3,900,134	\$7,760,933	\$6,259,369	+\$729,965	+\$640,765

STATISTICS OF MUNICIPAL FINANCES.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES. (In order of population, 1910)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Boston	.	\$30,885,288.13	\$22,108,042.40	\$5,776,461.21	\$3,000,784.52	71.6	18.7	9.7
Worcester	.	4,068,918.22	3,021,443.57	462,230.78	585,243.87	74.2	11.4	14.4
Fall River	.	2,613,172.60	1,867,615.68	311,641.90	433,915.02	71.5	11.9	16.6
Lowell	.	2,269,151.58	1,720,665.15	190,147.19	358,339.24	75.8	8.4	15.8
Cambridge	.	3,072,292.04	2,038,980.55	553,812.23	480,499.21	66.4	18.0	15.6
New Bedford	.	2,730,792.50	1,868,173.45	396,999.77	465,609.28	68.4	14.5	17.1
Lynn	.	2,052,354.21	1,515,155.63	231,543.50	305,354.78	73.8	11.3	14.9
Springfield	.	2,275,045.61	2,290,784.33	275,962.34	308,298.94	70.7	9.6	10.7
Lawrence	.	1,727,002.78	1,312,098.58	144,654.88	270,249.32	76.0	8.4	15.6
Somerville	.	1,761,394.36	1,274,787.87	203,418.44	278,178.05	72.4	11.8	15.8
Holyoke	.	1,750,013.54	1,377,457.83	153,496.86	219,058.85	78.7	8.8	12.5
Brookton	.	1,353,265.02	1,002,044.34	162,464.66	193,756.02	73.8	11.9	14.3
Malden	.	1,012,076.74	751,467.87	151,112.11	109,496.76	74.3	14.9	10.8
Haverhill	.	955,908.94	712,345.11	96,950.20	146,613.63	74.5	10.2	15.3
Salem	.	994,799.66	809,239.04	67,210.62	118,350.00	81.3	6.8	11.9
Newton	.	1,631,320.86	1,159,191.88	299,706.04	172,422.94	71.0	18.4	10.6
Fitchburg	.	885,116.74	668,198.97	74,899.12	142,018.65	75.5	8.5	16.0
Taunton	.	815,955.56	624,706.54	104,249.02	87,000.00	76.5	12.8	10.7
Everett	.	828,541.85	572,453.70	126,446.89	129,641.26	69.1	15.3	15.6
Quincy	.	1,075,322.97	612,046.21	168,513.96	294,762.80	56.9	15.7	27.4
Chelsea	.	987,500.85	621,577.34	164,334.39	201,649.12	63.0	16.6	20.4
Pittsfield	.	781,403.29	563,864.28	100,364.91	117,174.10	72.2	12.8	15.0
Waltham	.	645,608.26	511,158.06	64,790.54	69,659.66	79.2	10.8	10.0
Chicago	.	522,500.99	390,401.73	33,999.26	98,100.00	74.7	6.5	18.8
Gloucester	.	691,652.49	473,930.76	79,346.73	138,375.00	68.5	11.5	20.0
Medford	.	639,013.54	458,078.43	120,715.08	60,220.03	71.7	18.9	9.4
North Adams	.	382,806.85	292,381.69	33,495.16	56,430.00	76.5	8.8	14.7
Northampton	.	379,017.57	326,392.16	15,925.41	36,700.00	86.1	4.2	9.7
Beverly	.	744,497.18	526,183.11	70,109.07	148,200.00	70.7	9.4	19.9
Melrose	.	459,904.52	310,890.40	81,622.58	67,391.54	67.6	17.7	14.7
Woburn	.	358,229.97	262,999.74	34,398.80	60,831.43	73.4	9.6	17.0
Newburyport	.	245,216.55	327,028.93	33,213.32	48,599.06	75.0	10.1	14.9
Marlborough	.	306,690.62	222,303.42	37,853.20	49,504.00	71.8	12.2	16.0
33 Cities	.	\$72,592,596.97	\$52,512,781.37	\$10,827,390.53	\$9,252,427.08	72.3	14.9	12.8

ANALYSIS TABLES.

XXXV

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

	TOWNS. (In order of population, 1910)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Brookline,	\$1,535,348.21	\$1,163,021.32	\$166,692.35	\$205,634.54	75.7	10.9	13.4
Revere,	526,377.82	334,819.49	80,737.63	110,820.70	63.6	15.3	21.1
Leominster,	303,429.51	248,428.28	27,601.23	27,500.00	81.9	9.1	9.0
Attleborough,	405,042.83	264,434.36	57,458.47	83,150.00	65.3	14.2	20.5
Westfield,	347,286.61	285,508.60	14,678.01	37,200.00	85.1	4.2	10.7
Peabody,	434,739.11	366,279.42	28,659.69	39,800.00	84.2	6.6	9.2
Gardner,	268,335.28	209,469.89	20,981.89	37,887.50	78.1	7.8	14.1
Clinton,	205,544.22	205,544.22	23,386.72	40,750.00	76.2	8.7	15.1
Milford,	197,056.92	170,671.72	12,386.18	14,000.00	86.6	6.3	7.1
Adams,	148,528.04	119,716.34	7,711.70	21,100.00	80.6	5.2	14.2
Frammingham,	369,520.71	280,277.61	34,943.10	54,300.00	75.8	9.5	14.7
Weymouth,	252,641.50	199,228.03	30,539.46	22,877.01	78.9	12.1	9.0
Watertown,	392,188.96	254,171.15	59,091.84	78,925.97	64.8	15.1	20.1
Southbridge,	161,944.75	130,974.97	8,169.78	22,800.00	80.9	5.0	14.1
Plymouth,	250,710.29	200,043.40	12,750.23	37,916.66	79.8	5.1	15.1
Webster,	148,518.66	123,571.70	4,385.82	20,561.14	83.2	3.0	13.8
Methuen,	206,017.06	172,367.20	17,327.86	16,322.00	83.7	8.4	7.9
Wakefield,	352,413.60	277,266.48	39,975.34	35,171.78	78.7	11.3	10.0
Arlington,	374,118.86	273,960.65	52,366.31	47,791.90	73.2	14.0	12.8
Greenfield,	227,867.98	160,592.55	8,074.43	59,200.00	70.5	3.5	26.0
Winthrop,	359,080.29	227,507.84	53,399.68	78,172.87	63.3	14.9	21.8
Amesbury,	156,714.00	122,292.86	11,921.14	22,500.00	78.0	7.6	14.4
Natick,	247,264.41	185,352.48	33,273.55	28,638.38	75.0	13.4	11.6
North Attleborough,	261,173.29	195,787.04	24,921.25	40,465.00	75.0	9.5	15.6
Danvers,	218,953.40	182,068.03	15,294.37	21,591.00	83.1	7.0	9.9
Winchester,	309,991.00	241,528.11	35,202.41	33,260.48	77.9	11.4	10.7
Dedham,	219,881.66	210,042.72	21,042.72	33,006.50	80.3	7.7	12.0
West Springfield,	206,459.99	159,261.64	20,698.35	26,500.00	77.2	10.0	12.8
Northbridge,	97,070.24	82,244.68	3,825.56	11,000.00	84.7	4.0	11.3
Ware,	121,488.68	106,355.75	2,982.93	12,150.00	87.5	2.5	10.0
Palmer,	131,075.09	89,091.69	6,161.55	18,821.85	78.8	4.6	10.6
Andover,	174,037.47	127,268.12	22,219.35	24,550.00	73.1	12.8	14.1
Easthampton,	127,398.49	106,595.13	10,303.36	10,500.00	83.7	8.1	8.2
Middleborough,	151,054.56	134,634.93	6,119.63	10,300.00	89.1	4.1	6.8
Brantree,	216,226.81	170,460.67	21,422.41	24,343.73	78.8	9.9	11.3
Saugus,	181,124.83	152,420.03	14,117.44	14,857.36	84.1	7.8	8.1
Norwood,	251,804.44	187,702.21	21,247.23	42,865.00	74.6	8.4	17.0

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population — Concluded.

	Towns. (In order of population, 1910)	Totals	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Milton,		\$428,920.12	\$335,991.04	\$52,979.23	\$40,249.85	78.3	12.3	9.4
Bridgewater,		81,343.77	74,143.01	2,200.76	5,000.00	91.2	2.7	6.1
Marblehead,		252,186.58	200,360.89	18,325.69	33,500.00	79.4	7.3	13.3
Andover,		108,004.53	134,535.74	12,292.06	21,176.73	80.1	7.3	12.6
Whitman,		145,919.86	114,475.86	14,604.00	16,760.00	78.4	10.1	11.5
Stoneham,		172,543.89	127,075.61	21,653.26	23,815.02	73.6	12.6	13.8
Rockland,		136,391.36	110,167.45	8,723.91	17,500.00	80.8	6.4	12.8
Montague,		92,607.25	77,962.99	2,644.26	12,000.00	84.2	2.8	13.0
Hudson,		134,978.14	102,203.90	10,824.24	21,950.00	75.7	8.0	16.3
Spencer,		91,898.85	73,373.81	11,600.04	6,925.00	79.9	12.6	7.5
Concord,		233,283.55	188,172.10	22,391.45	22,720.00	80.7	9.6	9.7
Maynard,		83,833.61	65,217.36	5,816.25	12,800.00	77.8	6.9	15.3
Stoughton,		115,353.57	84,361.59	11,995.98	19,000.00	73.1	10.4	16.5
Swampscott,		268,644.56	181,338.60	39,423.60	47,892.36	67.5	14.7	17.8
Great Barrington,		100,546.56	79,447.94	5,348.62	16,760.00	79.0	5.3	16.7
Reading,		203,339.87	159,579.94	17,359.93	26,100.00	78.6	8.6	12.8
Ipswich,		156,364.58	127,193.07	13,904.34	15,267.17	81.3	8.9	9.8
Grafton,		62,392.37	62,356.34	3,686.03	3,550.00	89.9	5.3	4.8
Winchendon,		102,254.47	90,148.04	4,666.43	7,500.00	88.2	4.5	7.3
Blackstone,		57,926.75	52,025.08	2,901.67	3,000.00	89.8	5.0	5.2
Franklin,		107,466.50	85,569.19	11,197.31	10,700.00	79.6	10.4	10.0
Belmont,		207,344.48	151,331.64	24,700.76	31,312.08	73.0	11.9	15.1
North Andover,		115,231.66	94,809.23	10,922.43	9,500.00	82.3	9.5	8.2
Abington,		106,489.14	80,663.61	8,135.53	7,700.00	85.1	7.7	7.2
Westborough,		84,516.85	70,506.49	7,760.36	6,250.00	83.4	9.2	7.4
Wellesley,		244,719.79	189,943.76	24,825.49	29,980.55	77.6	10.2	12.2
Orange,		101,004.08	81,811.57	6,692.51	12,500.00	81.0	6.6	12.4
Mansfield,		110,879.71	94,153.90	9,126.81	7,600.00	84.9	8.2	6.9
Easton,		88,279.34	87,817.31	462.03	-	99.5	0.5	-
Fairhaven,		88,026.68	72,998.81	5,180.37	9,947.50	82.9	5.9	11.2
Annerst,		83,773.89	76,580.61	4,893.28	10,300.00	83.8	5.2	11.0
Needham,		167,670.09	132,262.24	20,616.53	14,791.32	78.9	12.3	8.8
Chelmsford,		77,273.95	71,627.58	3,246.37	2,400.00	92.7	4.2	3.1
70 Towns,		\$15,327,051.17	\$11,681,289.32	\$1,451,762.40	\$1,992,039.95	77.5	9.5	13.0

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1909 and 1913.

Cities. (In order of population, 1910)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE			
	1909	1913	Percent- age of Increase	1909	1913	Percent- age of Increase	1909	1913	Percent- age of Increase	
Boston,	\$1,347,948,227	\$1,526,007,626	13.2	\$27,706,893	\$31,609,061	14.1	\$28,288,289	\$30,885,288	\$4,596,999	17.5
Worcester,	133,334,202	163,835,545	22.8	2,882,387	3,804,356	32.0	2,890,159	4,068,918	1,189,759	40.3
Fall River,	88,279,138	100,087,018	13.3	1,956,260	2,280,603	16.6	1,939,661	2,613,173	673,512	34.7
Lowell,	87,916,302	87,277,632	10.6	2,084,666	2,100,821	1.7	1,972,541	2,269,152	296,611	15.0
Cambridge,	106,968,135	121,966,290	14.0	2,691,062	2,906,693	8.0	2,652,424	3,073,282	420,858	15.9
New Bedford,	77,706,381	104,935,228	34.9	1,901,678	2,558,981	34.5	1,794,739	2,730,782	936,043	52.2
Lynn,	70,076,492	88,742,397	26.8	1,825,900	2,177,587	19.3	1,707,980	2,082,384	374,404	22.2
Springfield,	107,875,780	170,674,714	58.2	2,174,734	3,342,990	53.2	1,925,067	2,875,046	949,979	49.3
Lawrence,	59,454,446	78,848,778	32.7	1,294,549	1,654,554	27.8	1,367,768	1,727,003	359,235	26.3
Somerville,	63,658,953	72,163,864	13.4	1,526,034	1,705,834	11.8	1,482,415	1,761,384	278,969	18.8
Holyoke,	47,090,680	60,601,203	27.7	1,461,662	1,836,076	25.6	1,400,292	1,750,013	349,721	25.0
Brockton,	40,621,639	50,637,537	24.7	1,092,069	1,245,544	14.1	1,092,512	1,358,265	266,753	27.8
Malden,	41,189,680	41,731,580	1.3	852,565	1,018,641	19.5	855,213	1,012,077	156,864	18.3
Haverhill,	30,991,641	40,709,961	31.4	825,162	1,064,266	29.0	805,823	955,909	150,086	18.6
Salem,	32,900,500	39,444,000	19.6	779,927	892,780	14.5	734,694	994,800	260,106	35.4
Newton,	70,706,890	83,492,045	17.9	1,587,780	1,755,372	10.6	1,528,168	1,831,321	303,153	6.8
Fitchburg,	28,571,313	34,914,806	22.2	945,768	904,047	* 4.4	922,769	885,117	* 37,652	* 4.1
Taunton,	22,699,904	25,248,519	11.2	682,080	803,889	17.9	676,676	815,956	139,280	20.6
Everett,	26,606,450	30,759,960	15.6	676,828	831,992	22.9	682,312	828,542	146,229	25.1
Quincy,	37,087,335	47,275,770	24.4	757,523	1,106,564	46.1	773,345	1,075,323	296,978	38.2
Chelsea,	24,041,350	28,712,080	19.4	703,632	868,112	23.4	723,526	987,561	264,035	36.5
Pittsfield,	38,077,055	44,906,566	18.0	515,497	776,709	50.7	515,731	781,403	265,672	51.5
Waltham,	30,502,500	37,077,880	20.0	612,076	640,921	4.7	556,459	645,608	89,149	16.0
Chicopee,	12,620,980	17,027,810	34.9	401,255	555,356	38.7	379,124	522,501	143,377	37.8
Gloucester,	25,638,323	3,568,811	15.1	536,602	685,426	22.1	647,519	691,652	44,133	6.8
Medford,	28,731,150	5,585,650	24.1	600,454	608,570	1.4	583,475	639,013	55,538	9.5
North Adams,	16,460,417	252,655	1.6	301,783	404,480	34.0	351,500	382,807	31,307	8.9
Northampton,	17,559,181	3,242,826	23.5	308,081	416,904	35.3	391,558	370,018	* 21,540	* 3.2
Beverly,	40,838,760	7,068,985	22.8	710,096	806,432	13.6	575,427	744,497	169,070	29.4
Melrose,	18,231,425	2,081,600	12.9	372,185	442,989	19.0	414,645	459,904	45,259	10.9
Woburn,	11,064,722	12,081,070	7.9	312,272	332,979	6.3	334,468	358,230	23,762	7.1
Newburyport,	12,960,721	13,162,538	7.3	328,866	341,263	3.8	367,203	377,029	* 10,174	* 10.9
Maldenborough,	10,520,913	10,879,970	5.4	297,979	327,432	9.9	297,432	309,661	12,229	4.1
33 Cities,	\$2,750,330,742	\$3,254,836,118	18.3	\$61,778,060	\$72,777,144	17.8	\$59,595,195	\$72,582,599	\$12,987,404	21.8

* Decrease.

PART I.

CITIES.

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Population Group	Pages of Report
BEVERLY,	Dec. 31, 1913	7	18, 19
BOSTON,	Jan. 31, 1914	-	4, 5
BROCKTON,	Nov. 30, 1913	3	10, 11
CAMBRIDGE,	Mar. 31, 1914	1	6, 7
CHELSEA,	Dec. 31, 1913	5	14, 15
CHICOPEE,	Nov. 30, 1913	6	16, 17
EVERETT,	Dec. 31, 1913	5	14, 15
FALL RIVER,	Dec. 31, 1913	1	6, 7
FITCHBURG,	Nov. 30, 1913	4	12, 13
GLOUCESTER,	Nov. 30, 1913	6	16, 17
HAVERHILL,	Dec. 31, 1913	4	12, 13
HOLYOKE,	Nov. 30, 1913	3	10, 11
LAWRENCE,	Dec. 31, 1913	2	8, 9
LOWELL,	Dec. 31, 1913	1	6, 7
LYNN,	Dec. 31, 1913	2	8, 9
MALDEN,	Dec. 31, 1913	3	10, 11
MARLBOROUGH,	Dec. 31, 1913	8	20, 21
MEDFORD,	Dec. 31, 1913	7	18, 19
MELROSE,	Dec. 31, 1913	8	20, 21
NEW BEDFORD,	Nov. 30, 1913	2	8, 9
NEWBURYPORT,	Dec. 20, 1913	8	20, 21
NEWTON,	Dec. 31, 1913	4	12, 13
NORTH ADAMS,	Nov. 30, 1913	7	18, 19
NORTHAMPTON,	Nov. 30, 1913	7	18, 19
PITTSFIELD,	Dec. 31, 1913	6	16, 17
QUINCY,	Dec. 31, 1913	5	14, 15
SALEM,	Dec. 31, 1913	4	12, 13
SOMERVILLE,	Dec. 31, 1913	3	10, 11
SPRINGFIELD,	Nov. 30, 1913	2	8, 9
TAUNTON,	Nov. 30, 1913	5	14, 15
WALTHAM,	Jan. 31, 1914	6	16, 17
WOBURN,	Dec. 31, 1913	8	20, 21
WORCESTER,	Nov. 30, 1913	1	6, 7

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

TABLE I. — *Summary of Financial Transactions. Cities*
CITY OF BOSTON.

RECEIPTS.		POPULATION 686,092
REVENUE.		\$32,965,262.02
General,		25,309,206.53
Taxes,		23,918,946.19
Property and poll,		21,737,776.78
Corporation, bank, etc.,		2,181,169.41
Licenses and permits,		1,220,053.66
Fines and forfeits,		76,508.48
Grants and gifts,		86,922.40
For expenses,		85,922.40
For outlays,		1,000.00
All other,		781.87
Commercial,		7,656,058.49
Special assessments,		216,992.62
To meet expenses,		216,992.62
To meet outlays,		—
Privileges,		119,941.86
Departmental,		775,089.48
General government,		41,998.19
Protection of persons and property,		69,215.84
Health and sanitation,		188,801.28
Highways,		39,071.75
Charities,		215,724.73
Soldiers' benefits,		95,074.00
Education,		77,780.42
Libraries,		6,888.58
Recreation,		38,688.67
Unclassified,		1,785.00
Public service enterprises,		4,421,287.86
Electric light,		—
Water,		3,030,029.91
All other,		1,391,257.95
Cemeteries,		51,229.21
Interest,		2,091,578.98
On sinking funds,		1,402,978.18
On trust and investment funds,		316,337.28
All other,		372,263.52
NON-REVENUE.		\$32,031,993.25
Offsets to outlays,		765,163.14
Departmental,		510,623.09
Public service enterprises,		254,536.05
Cemeteries,		—
Municipal indebtedness,		14,799,957.80
Loans, general purposes,		4,825,500.00
Loans, public service enterprises,		3,400,000.00
Loans, cemeteries,		—
Bonds refunded, current year,		—
Temporary loans (including tax loans),		6,500,000.00
Unpaid warrants or orders, current year,		—
Premiums,		174,457.80
Transfers,		7,308,676.97
From sinking funds,		5,402,600.00
All other,		1,806,076.97
Refunds,		85,246.00
Agency, trust, and investment,		9,169,949.94
Taxes and licenses for State,		3,819,899.86
Taxes for county,		1,576,840.06
Reimbursements for grade crossings,		21,437.75
Sinking and other permanent funds,		3,751,772.28
All other,		—
RECAPITULATION.		
Revenue and offsets to outlays,		\$33,730,425.16
Premiums,		174,457.20
Municipal indebtedness,		14,725,500.00
Transfers and refunds,		7,296,922.97
Agency, trust, and investment,		9,169,949.94
Total receipts,		\$64,997,355.27
Balance on hand, including funds,		11,591,718.38
GRAND TOTAL,		\$76,588,973.65

1 Includes \$26,680 of premiums on Rapid Transit Loans available for construction.

Graded According to Population of 1910.

CITY OF BOSTON.

PAYMENTS.											POPULATION 686,092
Maintenance,	.	.	.	.	.	.	.	.	.	.	\$32,108,043.40
<i>Departmental,</i>	.	.	.	.	.	.	.	.	.	.	<i>\$0,486,664.76</i>
General government,	.	.	.	.	.	.	.	.	.	.	1,125,906.65
Protection of persons and property,	.	.	.	.	.	.	.	.	.	.	4,782,811.60
Health and sanitation,	.	.	.	.	.	.	.	.	.	.	2,573,344.29
Highways,	.	.	.	.	.	.	.	.	.	.	2,713,598.67
Charities,	.	.	.	.	.	.	.	.	.	.	1,389,909.72
Soldiers' benefits,	.	.	.	.	.	.	.	.	.	.	201,295.86
Education,	.	.	.	.	.	.	.	.	.	.	5,667,496.14
Libraries,	.	.	.	.	.	.	.	.	.	.	397,773.89
Recreation,	.	.	.	.	.	.	.	.	.	.	1,412,546.83
Unclassified,	.	.	.	.	.	.	.	.	.	.	161,881.10
<i>Public service enterprises,</i>	.	.	.	.	.	.	.	.	.	.	<i>1,673,800.82</i>
Electric light,	.	.	.	.	.	.	.	.	.	.	—
Water,	.	.	.	.	.	.	.	.	.	.	1,031,523.45
All other,	.	.	.	.	.	.	.	.	.	.	542,277.37
<i>Cemeteries,</i>	.	.	.	.	.	.	.	.	.	.	<i>104,480.41</i>
<i>Administration of trust funds,</i>	.	.	.	.	.	.	.	.	.	.	<i>3,266.42</i>
Interest,	.	.	.	.	.	.	.	.	.	.	5,776,461.21
<i>Loans, general purposes,</i>	.	.	.	.	.	.	.	.	.	.	<i>5,891,053.06</i>
<i>Loans, public service enterprises,</i>	.	.	.	.	.	.	.	.	.	.	<i>1,880,698.16</i>
<i>Loans, cemeteries,</i>	.	.	.	.	.	.	.	.	.	.	<i>4,790.00</i>
Outlays,	.	.	.	.	.	.	.	.	.	.	9,912,899.31
<i>Departmental,</i>	.	.	.	.	.	.	.	.	.	.	<i>5,693,337.85</i>
General government,	.	.	.	.	.	.	.	.	.	.	522,730.97
Protection of persons and property,	.	.	.	.	.	.	.	.	.	.	331,280.46
Health and sanitation,	.	.	.	.	.	.	.	.	.	.	1,112,374.59
Highways,	.	.	.	.	.	.	.	.	.	.	1,596,285.22
Charities,	.	.	.	.	.	.	.	.	.	.	84,087.11
Education,	.	.	.	.	.	.	.	.	.	.	1,027,888.53
Libraries,	.	.	.	.	.	.	.	.	.	.	113,227.09
Recreation,	.	.	.	.	.	.	.	.	.	.	609,088.03
Unclassified,	.	.	.	.	.	.	.	.	.	.	196,375.95
<i>Public service enterprises,</i>	.	.	.	.	.	.	.	.	.	.	<i>4,316,166.56</i>
Electric light,	.	.	.	.	.	.	.	.	.	.	—
Water,	.	.	.	.	.	.	.	.	.	.	280,980.25
All other,	.	.	.	.	.	.	.	.	.	.	4,035,185.10
<i>Cemeteries,</i>	.	.	.	.	.	.	.	.	.	.	<i>3,396.01</i>
Municipal indebtedness,	.	.	.	.	.	.	.	.	.	.	12,177,670.43
<i>From sinking funds,</i>	.	.	.	.	.	.	.	.	.	.	<i>5,402,600.00</i>
<i>From revenue and other sources,</i>	.	.	.	.	.	.	.	.	.	.	<i>1,275,670.43</i>
<i>Bonds refunded, current year,</i>	.	.	.	.	.	.	.	.	.	.	—
<i>Temporary loans (including tax loans),</i>	.	.	.	.	.	.	.	.	.	.	<i>6,500,000.00</i>
<i>Warrants or orders, previous years,</i>	.	.	.	.	.	.	.	.	.	.	—
Transfers,	.	.	.	.	.	.	.	.	.	.	7,208,676.97
<i>To sinking funds from revenue,</i>	.	.	.	.	.	.	.	.	.	.	<i>1,785,514.09</i>
<i>To sinking funds from premiums,</i>	.	.	.	.	.	.	.	.	.	.	—
<i>All other,</i>	.	.	.	.	.	.	.	.	.	.	<i>5,423,162.88</i>
Refunds,	.	.	.	.	.	.	.	.	.	.	83,246.00
Agency, trust, and investment,	.	.	.	.	.	.	.	.	.	.	7,291,243.27
<i>Taxes and licenses for State,</i>	.	.	.	.	.	.	.	.	.	.	<i>3,819,899.85</i>
<i>Taxes for county,</i>	.	.	.	.	.	.	.	.	.	.	<i>1,676,840.06</i>
<i>Expenditures for grade crossings,</i>	.	.	.	.	.	.	.	.	.	.	<i>85,479.77</i>
<i>Sinking and other permanent funds,</i>	.	.	.	.	.	.	.	.	.	.	<i>1,809,023.59</i>
<i>All other,</i>	.	.	.	.	.	.	.	.	.	.	—
RECAPITULATION.											
Maintenance and interest,	.	.	.	.	.	.	.	.	.	.	\$27,884,503.61
Permanent debt (except from sinking funds),	.	.	.	.	.	.	.	.	.	.	1,275,270.43
Sinking fund requirements from revenue,	.	.	.	.	.	.	.	.	.	.	1,725,514.09
Premiums paid to sinking funds,	.	.	.	.	.	.	.	.	.	.	—
Outlays,	.	.	.	.	.	.	.	.	.	.	9,912,899.31
Permanent debt from sinking funds,	.	.	.	.	.	.	.	.	.	.	5,402,600.00
Bonds refunded, current year,	.	.	.	.	.	.	.	.	.	.	—
Temporary loans,	.	.	.	.	.	.	.	.	.	.	6,500,000.00
Transfers (except to sinking funds) and refunds,	.	.	.	.	.	.	.	.	.	.	5,571,408.88
Agency, trust, and investment,	.	.	.	.	.	.	.	.	.	.	7,291,243.27
Total payments,	.	.	.	.	.	.	.	.	.	.	\$65,563,439.59
<i>Balance on hand, including funds,</i>	.	.	.	.	.	.	.	.	.	.	<i>11,026,534.06</i>
GRAND TOTAL,	.	.	.	.	.	.	.	.	.	.	\$76,589,973.65

STATISTICS OF MUNICIPAL FINANCES.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 1.

RECEIPTS.	Worcester POPULATION 145,986	Fall River POPULATION 119,295	Lowell POPULATION 106,294	Cambridge POPULATION 104,839
REVENUE.	\$4,099,530.30	\$2,404,830.13	\$2,145,063.50	\$3,087,146.15
General,	2,981,263.63	1,982,412.79	1,787,446.10	2,327,456.98
<i>Taxes,</i>	<i>2,679,649.40</i>	<i>1,787,450.12</i>	<i>1,597,476.46</i>	<i>2,318,360.65</i>
Property and poll,	2,294,521.06	1,695,897.45	1,455,610.71	2,088,637.37
Corporation, bank, etc.,	385,128.34	91,552.67	141,865.74	229,713.28
<i>Licenses and permits,</i>	<i>204,650.75</i>	<i>149,610.90</i>	<i>116,623.00</i>	<i>4,655.75</i>
<i>Fines and forfeits,</i>	<i>9,637.94</i>	<i>7,758.22</i>	<i>6,487.04</i>	<i>4,928.17</i>
<i>Grants and gifts,</i>	<i>87,316.14</i>	<i>7,593.55</i>	<i>16,869.61</i>	<i>9,521.91</i>
For expenses,	31,805.14	7,593.55	14,859.61	8,016.91
For outlays,	55,510.00	—	2,000.00	1,505.00
All other,	10.40	—	—	2.60
Commercial,	1,118,266.67	482,417.34	407,637.40	749,689.17
<i>Special assessments,</i>	<i>134,718.05</i>	<i>13,807.39</i>	<i>40,705.41</i>	<i>56,127.95</i>
To meet expenses,	62,975.05	75.96	40,705.41	35,677.71
To meet outlays,	71,743.00	13,731.43	—	20,450.24
<i>Privileges,</i>	<i>21,349.81</i>	<i>11,696.61</i>	<i>10,701.43</i>	<i>15,709.33</i>
<i>Departmental,</i>	<i>252,168.63</i>	<i>38,356.92</i>	<i>61,607.42</i>	<i>77,889.24</i>
General government,	9,304.31	2,248.55	1,770.71	5,513.24
Protection of persons and property,	14,392.13	3,032.39	3,562.52	1,646.99
Health and sanitation,	43,751.34	6,615.90	7,193.06	34,144.21
Highways,	57,744.34	927.49	1,096.44	3,506.97
Charities,	78,549.82	10,057.57	4,664.57	9,058.86
Soldiers' benefits,	23,729.00	7,820.00	18,477.00	12,819.00
Education,	18,147.20	7,263.31	12,143.45	7,274.79
Libraries,	1,719.38	381.71	964.75	1,011.38
Recreation,	4,799.48	—	1,393.23	2,372.68
Unclassified,	31.63	9.00	241.69	541.12
<i>Public service enterprises,</i>	<i>453,248.78</i>	<i>238,009.46</i>	<i>211,169.91</i>	<i>398,468.52</i>
Electric light,	—	—	—	—
Water,	453,248.78	237,456.88	211,108.71	398,456.43
All other,	—	552.58	51.20	6.09
<i>Cemeteries,</i>	<i>18,049.36</i>	<i>16,218.45</i>	<i>11,865.06</i>	<i>14,898.39</i>
<i>Interest,</i>	<i>238,752.04</i>	<i>134,330.51</i>	<i>81,738.17</i>	<i>188,601.74</i>
On sinking funds,	177,643.80	113,905.15	46,921.32	158,702.33
On trust and investment funds,	33,846.63	8,249.75	6,820.20	6,711.66
All other,	27,261.61	12,175.61	27,996.65	23,187.75
NON-REVENUE.	\$4,857,437.30	\$2,786,779.25	\$2,065,167.52	\$1,970,800.64
Offsets to outlays,	51,003.90	615.05	2,182.10	21,313.44
<i>Departmental,</i>	<i>10,030.04</i>	<i>455.80</i>	<i>2,182.10</i>	<i>11,111.26</i>
<i>Public service enterprises,</i>	<i>40,973.86</i>	<i>179.25</i>	—	<i>10,202.18</i>
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	3,146,556.23	1,377,909.00	1,647,158.86	858,202.30
<i>Loans, general purposes,</i>	<i>1,143,700.00</i>	<i>668,600.00</i>	<i>467,700.00</i>	<i>408,000.00</i>
<i>Loans, public service enterprises,</i>	<i>280,000.00</i>	—	<i>75,000.00</i>	<i>50,000.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>1,519,000.00</i>	<i>806,000.00</i>	<i>1,100,000.00</i>	<i>400,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>214,133.41</i>	—	—	—
<i>Premiums,</i>	<i>9,722.92</i>	<i>3,409.00</i>	<i>4,458.86</i>	<i>202.30</i>
Transfers,	910,532.97	646,896.83	85,775.41	439,427.68
<i>From sinking funds,</i>	<i>57,000.00</i>	<i>355,000.00</i>	—	<i>60,000.00</i>
All other,	853,532.97	291,896.83	85,775.41	429,427.68
Refunds,	66,670.13	4,822.17	9,236.16	63,063.43
Agency, trust, and investment,	682,673.97	756,536.20	320,814.99	539,773.74
<i>Taxes and licenses for State,</i>	<i>376,814.34</i>	<i>256,469.45</i>	<i>203,302.17</i>	<i>214,571.91</i>
<i>Taxes for county,</i>	<i>206,288.60</i>	<i>116,342.85</i>	<i>78,780.42</i>	<i>106,103.33</i>
<i>Reimbursements for grade crossings,</i>	<i>12,806.89</i>	—	—	—
<i>Sinking and other permanent funds,</i>	<i>87,766.24</i>	<i>383,723.90</i>	<i>38,732.40</i>	<i>219,098.50</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$4,150,534.20	\$2,405,445.18	\$2,147,265.60	\$3,108,461.59
Premiums,	9,722.92	3,409.00	4,458.86	202.30
Municipal indebtedness,	3,136,833.41	1,374,500.00	1,642,700.00	858,000.00
Transfers and refunds,	977,203.10	651,719.00	95,011.57	551,511.16
Agency, trust, and investment,	682,673.97	756,536.20	320,814.99	539,773.74
Total receipts,	\$8,956,967.60	\$5,191,609.38	\$4,210,251.02	\$5,057,948.79
<i>Balance on hand, including funds,</i>	<i>556,524.16</i>	<i>489,175.58</i>	<i>231,012.22</i>	<i>151,926.22</i>
GRAND TOTAL,	\$9,513,491.76	\$5,680,784.96	\$4,441,263.24	\$5,209,875.01

Graded According to Population of 1910 — Continued.

GROUP 1.

PAYMENTS.	Worcester POPULATION 145,986	Fall River POPULATION 119,295	Lowell POPULATION 106,294	Cambridge POPULATION 104,839
Maintenance,	\$3,021,443.57	\$1,867,615.68	\$1,730,645.15	\$3,033,980.55
<i>Departmental,</i>	<i>2,904,988.86</i>	<i>1,762,914.46</i>	<i>1,568,416.00</i>	<i>1,900,614.80</i>
General government,	144,778.32	111,313.11	118,722.79	131,326.77
Protection of persons and property,	586,447.93	377,094.05	370,718.55	413,464.58
Health and sanitation,	313,182.60	201,786.30	163,419.40	270,023.34
Highways,	441,559.04	235,743.85	248,962.52	257,791.65
Charities,	232,606.63	165,584.67	96,749.07	78,001.15
Soldiers' benefits,	37,521.77	19,589.93	38,266.01	27,964.19
Education,	995,057.55	581,761.35	481,493.36	606,152.06
Libraries,	57,050.00	32,168.39	20,233.57	31,434.51
Recreation,	83,402.75	20,851.16	15,043.80	72,695.36
Unclassified,	13,380.18	17,021.65	14,806.93	11,761.19
<i>Public service enterprises,</i>	<i>94,545.00</i>	<i>79,269.94</i>	<i>141,449.44</i>	<i>120,233.17</i>
Electric light,	—	—	—	—
Water,	94,310.69	76,904.56	140,640.99	120,233.17
All other,	234.31	2,365.38	808.45	—
<i>Cemeteries,</i>	<i>21,875.53</i>	<i>25,431.23</i>	<i>10,799.71</i>	<i>18,127.53</i>
<i>Administration of trust funds,</i>	<i>38.13</i>	<i>—</i>	<i>—</i>	<i>5.00</i>
Interest,	453,230.78	311,641.90	190,147.19	553,812.23
<i>Loans, general purposes,</i>	<i>286,082.99</i>	<i>264,739.40</i>	<i>141,274.19</i>	<i>442,721.32</i>
<i>Loans, public service enterprises,</i>	<i>176,147.79</i>	<i>48,902.50</i>	<i>48,873.00</i>	<i>110,810.96</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>280.00</i>
Outlays,	1,166,277.09	460,131.43	484,115.42	413,016.85
<i>Departmental,</i>	<i>817,176.31</i>	<i>358,169.17</i>	<i>357,492.14</i>	<i>365,322.92</i>
General government,	—	6,393.24	—	—
Protection of persons and property,	21,996.81	18,371.58	43,847.22	54,336.33
Health and sanitation,	331,754.31	109,414.22	110,399.41	51,076.27
Highways,	211,912.68	113,436.09	161,958.94	210,835.62
Charities,	20,226.15	—	6,602.24	—
Education,	159,049.39	107,961.67	29,553.24	883.55
Libraries,	55,217.05	673.32	4,000.00	—
Recreation,	17,019.92	1,835.84	1,131.09	48,191.15
Unclassified,	—	83.21	—	—
<i>Public service enterprises,</i>	<i>349,100.78</i>	<i>99,641.48</i>	<i>126,623.28</i>	<i>47,693.93</i>
Electric light,	—	—	—	—
Water,	349,100.78	99,641.48	126,623.28	47,693.93
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,380.78</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,875,780.53	1,229,814.50	1,427,839.24	526,451.69
<i>From sinking funds,</i>	<i>57,000.00</i>	<i>355,000.00</i>	<i>—</i>	<i>60,000.00</i>
<i>From revenue and other sources,</i>	<i>48,459.27</i>	<i>159,914.50</i>	<i>327,839.24</i>	<i>66,451.69</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,519,000.00</i>	<i>714,900.00</i>	<i>1,100,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>254,321.26</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	910,532.97	646,396.83	85,775.41	489,427.58
<i>To sinking funds from revenue,</i>	<i>530,240.00</i>	<i>274,000.52</i>	<i>30,500.00</i>	<i>414,047.52</i>
<i>To sinking funds from premiums,</i>	<i>6,544.60</i>	<i>1,415.03</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>373,748.37</i>	<i>372,481.28</i>	<i>55,275.41</i>	<i>75,380.16</i>
Refunds,	66,670.13	4,322.17	9,236.16	63,083.43
Agency, trust, and investment,	1,270,887.61	654,227.90	397,581.37	868,295.69
<i>Taxes and licenses for State,</i>	<i>375,814.34</i>	<i>256,469.45</i>	<i>203,301.67</i>	<i>214,571.91</i>
<i>Taxes for county,</i>	<i>206,288.50</i>	<i>116,342.85</i>	<i>78,780.42</i>	<i>106,103.33</i>
<i>Expenditures for grade crossings,</i>	<i>15,736.66</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>673,048.11</i>	<i>281,415.60</i>	<i>115,499.28</i>	<i>547,620.45</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$3,483,674.35	\$2,179,257.58	\$1,910,812.34	\$2,592,792.83
Permanent debt (except from sinking funds),	48,459.27	159,914.50	327,839.24	66,451.69
Sinking fund requirements from revenue,	530,240.00	274,000.52	30,500.00	414,047.52
Premiums paid to sinking funds,	6,544.60	1,415.03	—	—
Outlays,	1,166,277.09	460,131.43	484,115.42	413,016.85
Permanent debt from sinking funds,	57,000.00	355,000.00	—	60,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,773,321.26	714,900.00	1,100,000.00	400,000.00
Transfers (except to sinking funds) and refunds,	440,418.50	377,303.45	64,511.57	137,463.64
Agency, trust, and investment,	1,270,887.61	654,227.90	397,581.37	868,295.69
Total payments,	\$5,776,822.68	\$5,175,180.41	\$4,315,359.94	\$4,952,068.22
Balance on hand, including funds,	736,689.08	505,634.55	125,903.30	257,806.79
GRAND TOTAL,	\$6,513,511.76	\$5,680,764.96	\$4,441,263.24	\$5,209,875.01

¹ Balance of loan appropriations.

STATISTICS OF MUNICIPAL FINANCES.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 2.

RECEIPTS.	New Bedford POPULATION 96,652	Lynn POPULATION 89,336	Springfield POPULATION 88,926	Lawrence POPULATION 85,892
REVENUE.	\$2,671,392.37	\$2,230,179.07	\$3,400,873.37	\$1,681,360.72
General,	2,084,916.32	1,642,340.58	2,708,209.69	1,406,153.26
<i>Taxes,</i>	<i>1,969,449.24</i>	<i>1,685,145.80</i>	<i>2,568,756.14</i>	<i>1,261,715.91</i>
Property and poll,	1,792,887.65	1,525,640.22	2,344,133.12	1,112,155.02
Corporation, bank, etc.,	176,561.59	99,505.58	218,623.02	149,558.89
<i>Licenses and permits,</i>	<i>92,531.25</i>	<i>10,491.91</i>	<i>118,923.80</i>	<i>123,010.48</i>
<i>Fines and forfeits,</i>	<i>3,513.59</i>	<i>9,309.62</i>	<i>12,122.13</i>	<i>5,945.00</i>
<i>Grants and gifts,</i>	<i>19,436.84</i>	<i>3,393.25</i>	<i>11,398.62</i>	<i>16,483.93</i>
For expenses,	19,436.84	3,393.25	11,398.62	15,483.93
For outlays,	—	—	—	—
<i>All other,</i>	<i>185.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	536,476.05	681,838.49	695,863.68	275,207.46
<i>Special assessments,</i>	<i>45,028.85</i>	<i>48,861.28</i>	<i>83,775.61</i>	<i>55,440.08</i>
To meet expenses,	470.00	40,187.24	33,537.51	18,842.32
To meet outlays,	44,558.85	8,674.04	50,238.10	16,597.70
<i>Privileges,</i>	<i>11,006.01</i>	<i>10,209.88</i>	<i>16,448.00</i>	<i>4,909.33</i>
<i>Departmental,</i>	<i>114,101.42</i>	<i>91,480.36</i>	<i>110,373.47</i>	<i>41,532.68</i>
General government,	7,529.24	5,111.90	14,928.96	1,334.10
Protection of persons and property,	1,150.13	4,914.20	5,590.56	2,142.68
Health and sanitation,	19,661.68	20,916.73	13,633.23	14,325.44
Highways,	48,466.96	3,756.43	9,961.21	1,404.27
Charities,	13,790.17	13,904.93	16,958.02	9,192.42
Soldiers' benefits,	15,840.00	32,134.50	13,723.30	5,915.00
Education,	5,715.39	1,817.62	33,800.96	6,656.51
Libraries,	825.37	1,054.47	—	164.98
Recreation,	930.95	3,256.38	1,677.23	39.38
Unclassified,	191.53	4,613.20	—	357.84
<i>Public service enterprises,</i>	<i>290,784.40</i>	<i>323,967.68</i>	<i>416,833.04</i>	<i>141,346.04</i>
Electric light,	—	—	—	—
Water,	282,830.65	323,967.68	415,233.04	141,346.04
All other,	7,953.75	—	—	—
<i>Cemeteries,</i>	<i>16,465.98</i>	<i>23,201.25</i>	<i>—</i>	<i>12,420.93</i>
<i>Interest,</i>	<i>109,089.45</i>	<i>84,118.04</i>	<i>69,635.66</i>	<i>39,558.58</i>
On sinking funds,	75,918.02	47,058.04	38,236.03	10,209.08
On trust and investment funds,	25,103.78	11,049.99	1,240.40	6,103.98
All other,	8,067.65	26,010.01	30,159.13	23,245.46
NON-REVENUE.	\$4,863,184.07	\$2,843,746.15	\$4,214,589.99	\$1,867,455.62
Offsets to outlays,	12,631.29	13,815.41	54,019.08	13,426.85
<i>Departmental,</i>	<i>—</i>	<i>13,815.41</i>	<i>53,602.81</i>	<i>13,426.85</i>
<i>Public service enterprises,</i>	<i>12,631.29</i>	<i>—</i>	<i>416.87</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,500,587.39	1,615,939.92	2,995,890.84	1,365,000.00
<i>Loans, general purposes,</i>	<i>1,093,000.00</i>	<i>387,800.00</i>	<i>1,265,000.00</i>	<i>165,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>200,000.00</i>	<i>250,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,735,000.00</i>	<i>1,085,000.00</i>	<i>1,450,000.00</i>	<i>1,200,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>666,491.54</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>6,065.85</i>	<i>3,139.92</i>	<i>30,890.84</i>	<i>—</i>
Transfers,	575,654.33	516,650.41	561,241.04	89,045.81
<i>From sinking funds,</i>	<i>338,000.00</i>	<i>201,000.00</i>	<i>200,000.00</i>	<i>—</i>
<i>All other,</i>	<i>237,654.33</i>	<i>315,650.41</i>	<i>361,241.04</i>	<i>89,045.81</i>
Refunds,	12,395.10	4,314.25	12,692.30	59,103.40
Agency, trust, and investment,	762,045.96	693,026.26	590,746.73	340,909.56
<i>Taxes and licenses for State,</i>	<i>264,416.38</i>	<i>168,681.84</i>	<i>317,324.03</i>	<i>177,763.34</i>
<i>Taxes for county,</i>	<i>123,420.17</i>	<i>106,123.40</i>	<i>116,422.70</i>	<i>96,113.84</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>374,209.41</i>	<i>424,221.02</i>	<i>167,000.00</i>	<i>67,042.38</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$2,684,023.66	\$2,243,994.48	\$3,454,592.45	\$1,694,787.57
Premiums,	6,065.85	3,139.92	30,890.84	—
Municipal indebtedness,	3,494,491.54	1,612,800.00	2,965,000.00	1,365,000.00
Transfers and refunds,	587,949.43	520,964.56	573,933.34	148,149.21
Agency, trust, and investment,	762,045.96	693,026.26	590,746.73	340,909.56
Total receipts,	\$7,534,576.44	\$5,073,925.22	\$7,615,166.36	\$3,548,846.34
Balance on hand, including funds,	423,976.75	177,869.09	1,092,374.28	266,397.99
GRAND TOTAL,	\$7,958,553.19	\$5,251,794.31	\$8,707,587.64	\$3,815,244.33

Graded According to Population of 1910 — Continued.

GROUP 2.

PAYMENTS.	New Bedford POPULATION 96,652	Lynn POPULATION 89,336	Springfield POPULATION 88,926	Lawrence POPULATION 85,892
Maintenance,	\$1,868,173.45	\$1,515,155.63	\$2,390,784.33	\$1,312,098.58
<i>Departmental,</i>	<i>1,746,348.83</i>	<i>1,321,553.70</i>	<i>2,095,388.78</i>	<i>1,232,486.36</i>
General government,	139,147.10	107,764.44	123,208.30	78,939.37
Protection of persons and property,	356,625.21	303,558.69	465,161.23	241,339.74
Health and sanitation,	257,116.99	163,300.33	217,163.90	172,739.29
Highways,	289,778.09	138,705.15	345,732.92	194,622.57
Charities,	76,751.35	70,110.16	53,754.25	85,416.43
Soldiers' benefits,	43,212.29	48,693.00	17,174.32	11,075.00
Education,	492,235.27	417,777.54	746,287.68	370,143.71
Libraries,	44,012.46	23,788.02	60,738.50	23,799.70
Recreation,	44,366.75	42,849.86	57,729.09	16,052.78
Unclassified,	3,097.32	5,006.51	8,438.57	38,357.77
<i>Public service enterprises,</i>	<i>88,436.54</i>	<i>152,477.68</i>	<i>195,395.57</i>	<i>62,695.17</i>
Electric light,	—	—	—	—
Water,	85,021.57	152,477.68	195,395.57	62,695.17
All other,	1,414.97	—	—	—
<i>Cemeteries,</i>	<i>35,394.08</i>	<i>38,128.75</i>	—	<i>16,917.05</i>
<i>Administration of trust funds,</i>	—	<i>2,997.50</i>	—	—
Interest,	396,999.77	231,843.80	275,962.34	144,654.88
<i>Loans, general purposes,</i>	<i>317,019.77</i>	<i>162,093.80</i>	<i>195,702.34</i>	<i>116,194.88</i>
<i>Loans, public service enterprises,</i>	<i>79,980.00</i>	<i>69,750.00</i>	<i>82,260.00</i>	<i>28,460.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	1,612,170.31	875,416.50	1,710,820.78	210,095.14
<i>Departmental,</i>	<i>1,506,298.58</i>	<i>467,677.85</i>	<i>1,438,965.35</i>	<i>210,095.14</i>
General government,	7,023.11	8,821.04	553,015.13	—
Protection of persons and property,	19,250.00	39,172.58	60,668.96	—
Health and sanitation,	479,154.40	29,003.67	106,337.69	12,800.71
Highways,	807,213.26	275,340.37	417,548.67	183,884.03
Charities,	3,405.10	5,931.43	34,016.56	—
Education,	145,337.20	52,359.45	242,055.62	—
Libraries,	3,000.00	—	—	—
Recreation,	34,915.51	17,844.74	25,322.72	3,343.14
Unclassified,	7,000.00	39,203.97	—	10,087.26
<i>Public service enterprises,</i>	<i>98,823.32</i>	<i>107,739.25</i>	<i>271,855.43</i>	—
Electric light,	—	—	—	—
Water,	98,823.32	107,739.25	271,855.43	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>7,048.41</i>	—	—	—
Municipal indebtedness,	2,436,780.45	1,830,294.78	1,866,200.00	1,349,300.00
<i>From sinking funds,</i>	<i>338,000.00</i>	<i>201,000.00</i>	<i>200,000.00</i>	—
<i>From revenue and other sources,</i>	<i>360,977.28</i>	<i>134,294.78</i>	<i>216,200.00</i>	<i>249,300.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>1,535,000.00</i>	<i>1,195,000.00</i>	<i>1,450,000.00</i>	<i>1,100,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>802,803.17</i>	—	—	—
Transfers,	575,654.33	515,650.41	561,241.04	89,045.81
<i>To sinking funds from revenue,</i>	<i>104,632.00</i>	<i>171,060.00</i>	<i>92,098.94</i>	<i>20,949.32</i>
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>471,022.33</i>	<i>345,590.41</i>	<i>469,142.10</i>	<i>68,096.49</i>
Refunds,	12,295.10	4,314.15	12,692.30	59,103.40
Agency, trust, and investment,	525,940.90	713,379.16	519,338.88	397,306.43
<i>Taxes and licenses for State,</i>	<i>264,416.38</i>	<i>162,681.84</i>	<i>317,323.03</i>	<i>177,752.59</i>
<i>Taxes for county,</i>	<i>125,420.17</i>	<i>106,123.40</i>	<i>116,422.70</i>	<i>96,113.84</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>138,104.35</i>	<i>444,673.92</i>	<i>85,593.15</i>	<i>123,440.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$2,265,173.22	\$1,746,999.43	\$2,566,746.67	\$1,456,753.46
Permanent debt (except from sinking funds),	360,977.28	134,294.78	216,200.00	249,300.00
Sinking fund requirements from revenue,	104,632.00	171,060.00	92,098.94	20,949.32
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,612,170.31	875,416.50	1,710,820.78	210,095.14
Permanent debt from sinking funds,	338,000.00	201,000.00	200,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,737,803.17	1,195,000.00	1,450,000.00	1,100,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	483,317.43	349,904.56	481,834.40	127,199.89
Agency, trust, and investment,	525,940.90	713,379.16	519,338.88	397,306.43
Total payments,	\$7,428,014.31	\$5,087,054.43	\$7,237,039.67	\$3,561,604.24
Balance on hand, including funds,	530,538.88	164,739.88	1,470,497.97	253,640.09
GRAND TOTAL,	\$7,958,553.19	\$5,251,794.31	\$8,707,537.64	\$3,815,244.33

¹ Balance Loan Act of 1912.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 3.

RECEIPTS.	Somerville POPULATION 77,236	Holyoke POPULATION 57,730	Brockton POPULATION 56,878	Malden POPULATION 44,404
REVENUE.	\$1,809,317.43	\$1,852,312.40	\$1,284,949.65	\$1,050,173.72
General,	1,420,724.22	1,085,493.66	921,253.30	779,790.26
<i>Taxes,</i>	<i>1,323,055.47</i>	<i>898,992.53</i>	<i>898,305.91</i>	<i>774,095.23</i>
Property and poll,	1,260,281.22	891,882.34	811,420.34	693,187.91
Corporation, bank, etc.,	67,774.25	107,110.19	87,885.57	80,907.37
<i>Licenses and permits,</i>	<i>3,944.86</i>	<i>75,974.50</i>	<i>4,508.70</i>	<i>1,349.50</i>
<i>Fines and forfeits,</i>	<i>2,866.00</i>	<i>6,390.04</i>	<i>12,319.75</i>	<i>1,714.21</i>
<i>Grants and gifts,</i>	<i>85,858.60</i>	<i>4,136.59</i>	<i>5,118.94</i>	<i>2,631.27</i>
For expenses,	10,858.60	4,136.59	5,118.94	2,631.27
For outlays,	75,000.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	388,593.11	766,818.74	363,696.35	270,383.46
<i>Special assessments,</i>	<i>65,754.87</i>	<i>7,738.24</i>	<i>57,449.37</i>	<i>43,615.69</i>
To meet expenses,	35,434.99	—	16,206.26	36,075.07
To meet outlays,	30,319.88	7,738.24	21,243.11	7,540.62
<i>Privileges,</i>	<i>10,661.18</i>	<i>5,884.27</i>	<i>8,416.44</i>	<i>8,510.10</i>
<i>Departmental,</i>	<i>62,526.97</i>	<i>22,894.49</i>	<i>180,182.01</i>	<i>39,826.98</i>
General government,	5,697.01	5,086.94	3,604.37	2,806.27
Protection of persons and property,	2,473.38	1,110.84	3,768.89	1,280.95
Health and sanitation,	22,364.42	4,020.39	79,990.00	13,419.72
Highways,	1,706.91	1,736.67	2,970.20	555.54
Charities,	10,123.79	7,068.19	8,723.01	11,185.75
Soldiers' benefits,	16,335.00	2,596.00	18,433.50	8,181.50
Education,	1,217.73	1,271.46	2,049.01	1,588.99
Libraries,	1,154.20	—	643.03	628.60
Recreation,	1,454.53	3.00	—	121.25
Unclassified,	—	1.00	—	58.41
<i>Public service enterprises,</i>	<i>235,623.34</i>	<i>685,048.56</i>	<i>147,992.71</i>	<i>107,306.50</i>
Electric light,	—	1,527,632.35	—	—
Water,	235,523.34	137,416.21	147,992.71	107,306.50
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>6,765.92</i>	<i>7,878.51</i>
<i>Interest,</i>	<i>14,126.75</i>	<i>65,253.18</i>	<i>42,889.90</i>	<i>63,245.68</i>
On sinking funds,	—	18,513.33	22,274.66	23,992.32
On trust and investment funds,	730.96	31,710.00	3,925.07	20,047.44
All other,	13,395.79	15,029.85	16,690.17	19,205.92
NON-REVENUE.	\$1,426,850.65	\$2,194,118.98	\$1,421,960.53	\$1,394,730.13
Offsets to outlays,	7,340.62	82,314.46	28,663.35	9,499.44
<i>Departmental,</i>	<i>2,261.11</i>	<i>82,314.46</i>	<i>22,769.82</i>	<i>9,499.44</i>
<i>Public service enterprises,</i>	<i>6,079.51</i>	<i>—</i>	<i>5,893.53</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,158,836.90	1,356,014.87	1,142,611.57	1,019,000.00
<i>Loans, general purposes,</i>	<i>222,000.00</i>	<i>611,000.00</i>	<i>295,500.00</i>	<i>119,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>43,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>60,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>675,000.00</i>	<i>800,000.00</i>	<i>900,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>935,000.00</i>	<i>675,000.00</i>	<i>800,000.00</i>	<i>900,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>1,838.90</i>	<i>10,014.87</i>	<i>4,111.57</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	45,018.13	329,031.01	54,454.11	138,043.34
<i>From sinking funds,</i>	<i>—</i>	<i>200,000.00</i>	<i>—</i>	<i>68,000.00</i>
<i>All other,</i>	45,018.13	129,031.01	54,454.11	70,043.34
Refunds,	2,687.81	14,315.80	2,740.29	1,397.17
Agency, trust, and investment,	212,967.19	412,442.84	193,491.21	226,790.18
<i>Taxes and licenses for State,</i>	<i>127,718.68</i>	<i>148,701.97</i>	<i>99,398.54</i>	<i>79,412.16</i>
<i>Taxes for county,</i>	<i>63,565.14</i>	<i>49,567.89</i>	<i>70,661.90</i>	<i>38,946.26</i>
<i>Reimbursements for grade crossings,</i>	<i>18,784.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,899.37</i>	<i>214,172.98</i>	<i>23,430.77</i>	<i>108,318.04</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>113.72</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$1,816,658.05	\$1,934,626.86	\$1,313,613.00	\$1,059,673.16
Premiums,	1,838.90	10,014.87	4,111.57	—
Municipal indebtedness,	1,157,000.00	1,346,000.00	1,138,500.00	1,019,000.00
Transfers and refunds,	47,705.94	343,346.81	57,194.40	139,440.51
Agency, trust, and investment,	212,967.19	412,442.84	193,491.21	226,790.18
Total receipts,	\$3,236,168.08	\$4,045,431.28	\$2,706,910.18	\$2,444,903.85
Balance on hand, including funds,	223,792.03	435,751.47	202,670.71	98,245.87
GRAND TOTAL,	\$3,459,960.11	\$4,482,182.85	\$2,909,580.89	\$2,543,149.72

¹ Includes \$196,955.82 from gas.

Graded According to Population of 1910 — Continued.

GROUP 3.

PAYMENTS.	Somerville POPULATION 77,236	Holyoke POPULATION 57,730	Brockton POPULATION 56,878	Malden POPULATION 44,404
Maintenance,	\$1,274,787.87	\$1,377,457.83	\$1,002,044.34	\$751,467.87
<i>Departmental,</i>	<i>1,214,647.68</i>	<i>923,533.00</i>	<i>941,249.62</i>	<i>704,904.37</i>
General government,	73,190.83	74,740.98	65,952.13	45,310.93
Protection of persons and property,	247,190.70	234,310.14	189,433.51	137,065.94
Health and sanitation,	180,887.23	108,448.86	124,784.18	95,269.86
Highways,	120,814.52	88,335.91	103,251.26	77,556.95
Charities,	40,109.31	67,236.92	45,879.85	38,809.88
Soldiers' benefits,	37,655.49	4,224.00	26,484.50	16,100.60
Education,	428,329.96	304,045.37	351,214.69	245,060.65
Libraries,	43,458.16	15,000.00	20,250.25	24,461.58
Recreation,	38,560.86	23,175.01	8,553.05	22,998.88
Unclassified,	4,449.62	3,815.81	5,446.20	1,369.10
<i>Public service enterprises,</i>	<i>60,140.19</i>	<i>454,124.83</i>	<i>54,471.08</i>	<i>33,656.18</i>
Electric light,	—	1 354,868.40	—	—
Water,	60,140.19	99,256.43	54,471.08	33,656.12
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>6,323.64</i>	<i>12,882.38</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.00</i>
Interest,	\$98,418.44	\$153,496.86	\$162,464.66	\$151,112.11
<i>Loans, general purposes,</i>	<i>136,661.61</i>	<i>97,663.36</i>	<i>93,630.91</i>	<i>111,993.13</i>
<i>Loans, public service enterprises,</i>	<i>71,766.83</i>	<i>55,843.50</i>	<i>68,833.76</i>	<i>39,118.98</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	\$397,575.07	\$595,787.50	\$329,129.97	\$162,187.27
<i>Departmental,</i>	<i>376,820.13</i>	<i>320,511.32</i>	<i>280,543.71</i>	<i>138,012.32</i>
General government,	—	75,100.86	—	3,308.82
Protection of persons and property,	11,632.75	51,258.49	27,235.85	185.00
Health and sanitation,	28,005.34	20,013.15	63,287.44	51,027.33
Highways,	87,795.74	128,545.83	83,931.64	71,821.64
Charities,	120.10	2,898.02	19,788.42	501.80
Education,	156,997.25	28,466.19	57,589.63	3,142.73
Libraries,	90,570.22	—	4,043.19	8,025.00
Recreation,	1,698.73	14,228.78	24,667.54	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>20,754.94</i>	<i>175,276.18</i>	<i>47,458.76</i>	<i>23,446.95</i>
Electric light,	—	1 249,369.63	—	—
Water,	20,754.94	25,906.55	47,458.76	23,446.95
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>1,127.50</i>	<i>698.00</i>
Municipal indebtedness,	\$1,138,178.05	\$1,146,600.00	\$973,733.42	\$1,035,321.76
<i>From sinking funds,</i>	<i>—</i>	<i>200,000.00</i>	<i>—</i>	<i>68,000.00</i>
<i>From revenue and other sources,</i>	<i>278,178.05</i>	<i>161,600.00</i>	<i>173,733.42</i>	<i>92,321.76</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>60,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>860,000.00</i>	<i>725,000.00</i>	<i>800,000.00</i>	<i>875,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	\$45,018.13	\$329,031.01	\$4,454.11	\$138,043.34
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>57,468.85</i>	<i>20,022.60</i>	<i>17,175.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>45,018.13</i>	<i>271,572.16</i>	<i>34,431.51</i>	<i>120,868.34</i>
Refunds,	\$2,687.81	\$14,315.80	\$2,740.29	\$1,397.17
Agency, trust, and investment,	\$243,448.78	\$341,308.24	\$229,156.20	\$164,744.44
<i>Taxes and licenses for State,</i>	<i>127,718.68</i>	<i>148,701.97</i>	<i>98,398.54</i>	<i>79,412.16</i>
<i>Taxes for county,</i>	<i>63,665.14</i>	<i>49,567.89</i>	<i>70,661.00</i>	<i>38,946.26</i>
<i>Expenditures for grade crossings,</i>	<i>49,165.59</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,999.37</i>	<i>143,038.38</i>	<i>59,096.76</i>	<i>46,272.30</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>113.78</i>
RECAPITULATION.				
Maintenance and interest,	\$1,483,206.31	\$1,530,954.69	\$1,164,509.00	\$902,579.98
Permanent debt (except from sinking funds),	278,178.05	161,600.00	173,733.42	92,321.76
Sinking fund requirements from revenue,	—	57,458.85	20,022.60	17,175.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	397,575.07	595,787.50	329,129.97	162,157.27
Permanent debt from sinking funds,	—	200,000.00	—	68,000.00
Bonds refunded, current year,	—	60,000.00	—	—
Temporary loans,	860,000.00	725,000.00	800,000.00	875,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	47,705.94	285,887.96	37,171.80	122,265.51
Agency, trust, and investment,	243,448.78	341,308.24	229,156.20	164,744.44
Total payments,	\$3,310,114.15	\$3,987,997.24	\$2,753,723.99	\$2,404,243.96
Balance on hand, including funds,	149,845.96	524,185.61	155,857.90	138,905.76
GRAND TOTAL,	\$3,459,960.11	\$4,482,182.85	\$2,909,580.89	\$2,543,149.72

1 Includes \$150,926.62 for gas.

2 Includes \$140,234.13 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 4.

RECEIPTS.	Haverhill POPULATION 44,115	Salem POPULATION 43,697	Newton POPULATION 39,806	Fitchburg POPULATION 37,826
REVENUE.	\$1,081,800.26	\$897,702.32	\$1,867,363.80	\$929,351.07
General,	836,725.77	681,454.15	1,483,541.54	724,232.47
<i>Taxes,</i>	<i>753,646.57</i>	<i>674,079.24</i>	<i>1,461,180.11</i>	<i>676,265.81</i>
Property and poll,	703,818.19	617,536.48	1,296,870.32	622,399.42
Corporation, bank, etc.,	49,827.38	56,542.76	164,309.79	53,866.39
<i>Licenses and permits,</i>	<i>66,359.25</i>	<i>1,866.00</i>	<i>1,340.00</i>	<i>48,730.50</i>
<i>Fines and forfeits,</i>	<i>2,854.13</i>	<i>4,002.79</i>	<i>1,951.54</i>	<i>2,837.03</i>
<i>Grants and gifts,</i>	<i>4,866.82</i>	<i>1,394.57</i>	<i>19,068.14</i>	<i>2,449.13</i>
For expenses,	4,866.82	1,394.57	14,568.14	2,449.13
For outlays,	—	—	4,500.00	—
All other,	—	31.55	1.75	—
Commercial,	255,074.49	316,238.17	323,322.26	205,068.60
<i>Special assessments,</i>	<i>26,107.38</i>	<i>15,549.18</i>	<i>62,544.54</i>	<i>26,784.67</i>
To meet expenses,	25,107.38	10,374.49	53,855.01	10,554.45
To meet outlays,	—	5,174.69	8,689.53	15,230.22
<i>Privileges,</i>	<i>10,989.08</i>	<i>5,472.88</i>	<i>7,455.85</i>	<i>4,686.64</i>
<i>Departmental,</i>	<i>44,350.35</i>	<i>46,457.13</i>	<i>45,417.13</i>	<i>39,748.90</i>
General government,	5,268.63	1,400.73	4,390.09	2,210.57
Protection of persons and property,	1,064.63	2,637.67	3,023.45	4,625.25
Health and sanitation,	1,897.58	12,328.68	8,368.84	989.57
Highways,	641.18	3,955.05	8,133.30	3,474.33
Charities,	16,243.50	6,655.00	5,322.68	22,464.65
Soldiers' benefits,	15,437.50	15,467.00	2,918.00	4,573.00
Education,	2,660.71	1,026.73	8,153.10	759.45
Libraries,	822.27	503.42	2,716.72	229.49
Recreation,	314.35	1,504.85	68.04	339.55
Unclassified,	—	978.00	322.91	77.04
<i>Public service enterprises,</i>	<i>130,198.91</i>	<i>125,595.54</i>	<i>152,062.39</i>	<i>90,974.53</i>
Electric light,	—	—	—	—
Water,	130,183.36	124,354.88	152,062.39	90,974.53
All other,	9.55	1,240.66	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>5,174.12</i>	<i>—</i>	<i>6,977.81</i>
<i>Interest,</i>	<i>44,454.83</i>	<i>17,989.32</i>	<i>118,542.55</i>	<i>37,008.05</i>
On sinking funds,	17,534.38	—	99,827.72	12,503.82
On trust and investment funds,	8,515.88	10,299.31	4,322.29	17,801.84
All other,	18,384.57	7,690.01	14,192.34	6,696.39
NON-REVENUE.	\$395,055.45	\$904,525.13	\$1,728,955.26	\$2,276,901.72
Offsets to outlays,	25,571.83	8,350.04	5,463.62	4,013.11
<i>Departmental,</i>	<i>15,752.36</i>	<i>8,850.04</i>	<i>5,387.92</i>	<i>4,013.11</i>
<i>Public service enterprises,</i>	<i>9,819.62</i>	<i>—</i>	<i>75.70</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	584,433.76	755,252.75	1,251,312.07	1,391,429.89
<i>Loans, general purposes,</i>	<i>85,000.00</i>	<i>100,000.00</i>	<i>87,500.00</i>	<i>553,850.66</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>	<i>24,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>61,149.44</i>
<i>Temporary loans (including tax loans),</i>	<i>501,433.76</i>	<i>640,000.00</i>	<i>1,119,000.00</i>	<i>770,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>43,786.37</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>252.75</i>	<i>1,025.70</i>	<i>2,429.89</i>
Transfers,	32,530.30	1,303.42	119,114.70	238,315.67
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>200,000.00</i>
All other,	32,530.30	1,303.42	119,114.70	38,315.67
Refunds,	3,026.28	1,377.62	4,281.17	5,016.24
Agency, trust, and investment,	199,493.23	137,741.30	348,783.70	638,126.91
<i>Taxes and licenses for State,</i>	<i>95,958.54</i>	<i>74,978.80</i>	<i>141,286.29</i>	<i>85,152.97</i>
<i>Taxes for county,</i>	<i>45,927.73</i>	<i>49,715.31</i>	<i>71,031.52</i>	<i>29,205.00</i>
<i>Reimbursements for grade crossings,</i>	<i>8,719.81</i>	<i>—</i>	<i>2,050.00</i>	<i>1,300.00</i>
<i>Sinking and other permanent funds,</i>	<i>48,887.15</i>	<i>13,187.39</i>	<i>134,415.89</i>	<i>524,488.94</i>
All other,	—	222.00	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$1,107,372.14	\$906,552.36	\$1,872,827.42	\$933,364.18
Premiums,	—	252.75	1,025.70	2,429.89
Municipal indebtedness,	584,433.76	755,000.00	1,250,286.37	1,389,000.00
Transfers and refunds,	85,556.58	2,681.04	123,395.87	243,331.81
Agency, trust, and investment,	199,493.23	137,741.30	348,783.70	638,126.91
Total receipts,	\$1,976,855.71	\$1,802,227.45	\$3,596,319.06	\$3,206,252.79
Balance on hand, including funds,	101,533.72	49,743.80	145,296.24	57,281.75
GRAND TOTAL,	\$2,078,389.43	\$1,851,971.25	\$3,741,615.30	\$3,263,534.54

Graded According to Population of 1910 — Continued.

GROUP 4.

PAYMENTS.	Haverhill POPULATION 44,115	Salem POPULATION 43,697	Newton POPULATION 39,806	Fitchburg POPULATION 37,826
Maintenance,	\$712,345.11	\$309,339.04	\$1,159,191.83	\$668,198.97
<i>Departmental,</i>	<i>671,850.39</i>	<i>748,499.78</i>	<i>1,118,718.61</i>	<i>607,829.80</i>
General government,	50,732.43	66,461.92	82,578.55	39,108.52
Protection of persons and property,	126,709.11	143,298.84	243,900.03	134,948.72
Health and sanitation,	58,862.50	79,660.82	121,366.12	50,684.26
Highways,	77,083.92	118,376.77	165,217.73	103,822.34
Charities,	49,520.31	46,965.40	32,683.49	69,073.59
Soldiers' benefits,	34,157.08	26,976.57	4,623.00	13,093.11
Education,	239,772.18	201,770.65	379,094.76	172,068.94
Libraries,	20,925.43	18,549.92	32,078.66	8,835.00
Recreation,	11,099.03	15,456.80	43,802.81	10,463.90
Unclassified,	2,388.40	30,982.03	13,373.66	5,731.42
<i>Public service enterprises,</i>	<i>40,614.80</i>	<i>61,542.23</i>	<i>40,110.68</i>	<i>49,897.50</i>
Electric light,	—	—	—	—
Water,	40,336.66	50,665.87	40,110.68	49,897.50
All other,	178.14	876.36	—	—
<i>Cemeteries,</i>	<i>419.98</i>	<i>8,831.66</i>	<i>298.69</i>	<i>10,085.08</i>
<i>Administration of trust funds,</i>	<i>160.00</i>	<i>365.43</i>	<i>64.00</i>	<i>446.61</i>
Interest,	96,980.20	67,210.62	299,706.04	74,899.12
<i>Loans, general purposes,</i>	<i>71,110.20</i>	<i>62,800.62</i>	<i>245,896.30</i>	<i>55,578.15</i>
<i>Loans, public service enterprises,</i>	<i>25,840.00</i>	<i>4,610.00</i>	<i>53,809.74</i>	<i>19,320.97</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	191,003.01	175,563.33	224,099.66	419,526.70
<i>Departmental,</i>	<i>129,966.48</i>	<i>160,498.88</i>	<i>183,139.44</i>	<i>401,472.63</i>
General government,	522.00	—	11,814.53	557.50
Protection of persons and property,	12,947.38	99,047.67	4,648.75	402.65
Health and sanitation,	35,728.56	26,723.63	67,792.29	195,862.66
Highways,	69,865.74	11,090.69	64,048.91	150,937.96
Charities,	—	—	—	34,707.26
Education,	10,651.12	5,139.05	11,831.24	12,628.99
Libraries,	—	8,497.84	14,003.72	—
Recreation,	241.66	—	9,000.00	6,375.61
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>61,046.55</i>	<i>21,110.85</i>	<i>40,980.22</i>	<i>17,629.07</i>
Electric light,	—	—	—	—
Water,	61,046.55	21,110.85	40,980.22	17,629.07
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>3,965.60</i>	<i>—</i>	<i>425.00</i>
Municipal indebtedness,	602,868.63	618,350.00	1,143,404.01	1,336,088.94
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>200,000.00</i>
<i>From revenue and other sources,</i>	<i>98,868.63</i>	<i>118,350.00</i>	<i>91,022.94</i>	<i>118,939.50</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>61,149.44</i>
<i>Temporary loans (including tax loans),</i>	<i>510,000.00</i>	<i>500,000.00</i>	<i>1,014,000.00</i>	<i>966,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>38,381.07</i>	<i>—</i>
Transfers,	82,530.30	1,303.42	119,114.70	238,315.57
<i>To sinking funds from revenue,</i>	<i>63,745.00</i>	<i>—</i>	<i>61,400.00</i>	<i>23,079.15</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>28,785.30</i>	<i>1,303.42</i>	<i>37,714.70</i>	<i>215,236.42</i>
Refunds,	3,026.28	1,377.62	4,281.17	5,016.24
Agency, trust, and investment,	277,524.71	128,638.73	536,219.28	457,701.34
<i>Taxes and licenses for State,</i>	<i>96,958.64</i>	<i>74,676.60</i>	<i>141,286.29</i>	<i>83,168.97</i>
<i>Taxes for county,</i>	<i>46,987.75</i>	<i>49,716.31</i>	<i>71,031.62</i>	<i>29,206.00</i>
<i>Expenditures for grade crossings,</i>	<i>8,409.70</i>	<i>—</i>	<i>—</i>	<i>190.00</i>
<i>Sinking and other permanent funds,</i>	<i>127,228.74</i>	<i>4,024.82</i>	<i>325,901.47</i>	<i>345,213.37</i>
<i>All other,</i>	<i>—</i>	<i>222.00</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$809,295.31	\$876,449.66	\$1,458,897.92	\$743,098.09
Permanent debt (except from sinking funds),	92,868.63	118,350.00	91,022.94	118,939.50
Sinking fund requirements from revenue,	53,745.00	—	81,400.00	23,079.15
Premiums paid to sinking funds,	—	—	—	—
Outlays,	191,003.01	175,563.33	224,099.66	419,526.70
Permanent debt from sinking funds,	—	—	—	200,000.00
Bonds refunded, current year,	—	—	—	61,149.44
Temporary loans,	510,000.00	500,000.00	1,052,381.07	956,000.00
Transfers (except to sinking funds) and	31,811.58	2,681.04	41,995.87	220,252.66
refunds,	277,524.71	128,638.73	536,219.28	457,701.34
Agency, trust, and investment,	—	—	—	—
Total payments,	\$1,966,248.24	\$1,801,682.76	\$3,486,016.74	\$3,199,746.88
Balance on hand, including funds,	112,141.19	60,288.49	255,598.66	63,787.66
GRAND TOTAL,	\$2,078,389.43	\$1,861,971.25	\$3,741,615.30	\$3,263,534.54

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 5.

RECEIPTS.	Taunton POPULATION 34,259	Everett POPULATION 33,484	Quincy POPULATION 32,642	Chelsea POPULATION 32,452
REVENUE.	\$839,605.92	\$852,877.28	\$1,106,539.15	\$890,518.68
General,	\$24,167.46	\$44,794.86	\$60,705.37	\$64,522.51
<i>Taxes,</i>	<i>480,645.67</i>	<i>650,932.92</i>	<i>848,739.87</i>	<i>647,012.40</i>
Property and poll,	410,789.35	591,330.29	821,571.00	605,062.41
Corporation, bank, etc.,	69,854.32	45,602.63	28,168.27	41,949.99
<i>Licenses and permits,</i>	<i>37,718.00</i>	<i>1,064.00</i>	<i>2,976.00</i>	<i>33,875.76</i>
<i>Fines and forfeits,</i>	<i>2,272.86</i>	<i>1,056.73</i>	<i>6,850.80</i>	<i>2,630.94</i>
<i>Grants and gifts,</i>	<i>5,532.94</i>	<i>4,642.21</i>	<i>2,739.90</i>	<i>1,303.42</i>
For expenses,	3,532.94	4,542.21	2,739.90	1,303.42
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	\$15,423.46	\$20,062.42	\$45,632.78	\$205,996.17
<i>Special assessments,</i>	<i>21,367.77</i>	<i>30,412.95</i>	<i>39,896.25</i>	<i>11,916.42</i>
To meet expenses,	20,973.12	23,483.06	39,896.25	9,277.79
To meet outlays,	394.65	6,929.89	—	2,638.63
<i>Privileges,</i>	<i>7,708.87</i>	<i>5,299.77</i>	<i>6,188.99</i>	<i>3,971.07</i>
<i>Departmental,</i>	<i>37,903.37</i>	<i>17,919.83</i>	<i>28,184.55</i>	<i>22,515.39</i>
General government,	713.86	2,053.75	2,917.89	4,271.88
Protection of persons and property,	3,898.04	1,266.72	454.58	2,980.06
Health and sanitation,	12,893.57	924.97	14,093.76	1,635.24
Highways,	82.95	1,614.74	2,468.56	641.30
Charities,	5,887.79	5,028.88	1,126.26	4,717.66
Soldiers' benefits,	7,745.00	5,616.00	5,102.00	6,637.00
Education,	6,136.79	880.16	1,633.04	434.69
Libraries,	340.19	393.06	390.96	394.03
Recreation,	15.00	141.55	—	150.00
Unclassified,	190.18	—	—	653.53
<i>Public service enterprises,</i>	<i>199,486.26</i>	<i>114,739.07</i>	<i>122,036.44</i>	<i>128,130.32</i>
Electric light,	104,385.79	—	—	—
Water,	95,100.47	114,739.07	122,036.44	126,330.32
All other,	—	—	—	1,800.00
<i>Cemeteries,</i>	<i>3,469.26</i>	<i>7,490.82</i>	<i>7,185.20</i>	<i>—</i>
<i>Interest,</i>	<i>45,502.94</i>	<i>32,219.98</i>	<i>42,342.35</i>	<i>39,462.97</i>
On sinking funds,	39,223.54	14,526.60	—	19,768.00
On trust and investment funds,	1,767.35	856.90	17,956.67	971.16
All other,	4,512.05	16,836.48	24,385.68	18,723.81
NON-REVENUE.	\$1,113,571.73	\$816,759.66	\$953,207.64	\$757,913.37
Offsets to outlays,	9,238.92	2,624.32	7,817.82	1,593.11
<i>Departmental,</i>	<i>1,847.73</i>	<i>2,024.32</i>	<i>—</i>	<i>1,593.11</i>
<i>Public service enterprises,</i>	<i>7,591.20</i>	<i>—</i>	<i>7,817.82</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	705,656.08	485,011.24	\$13,649.60	\$17,802.00
<i>Loans, general purpose,</i>	<i>162,000.00</i>	<i>121,440.00</i>	<i>90,125.00</i>	<i>32,000.00</i>
<i>Loans, public service enterprises,</i>	<i>105,000.00</i>	<i>—</i>	<i>70,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>3,600.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>397,000.00</i>	<i>363,000.00</i>	<i>650,000.00</i>	<i>485,802.00</i>
<i>Temporary loans (including tax loans),</i>	<i>37,754.49</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>3,901.59</i>	<i>571.24</i>	<i>24.60</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	135,100.00	33,143.04	—	\$9,821.58
<i>From sinking funds,</i>	<i>47,100.00</i>	<i>1,300.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>88,000.00</i>	<i>31,843.04</i>	<i>—</i>	<i>59,821.58</i>
Refunds,	6,113.23	1,144.52	2,130.29	123.82
Agency, trust, and investment,	\$27,463.44	\$24,836.54	\$129,609.93	\$178,572.86
<i>Taxes and licenses for State,</i>	<i>74,927.26</i>	<i>54,960.00</i>	<i>64,621.99</i>	<i>61,624.86</i>
<i>Taxes for county,</i>	<i>32,586.18</i>	<i>27,726.51</i>	<i>26,139.41</i>	<i>—</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>149,950.00</i>	<i>212,160.03</i>	<i>38,848.53</i>	<i>116,948.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$848,844.85	\$855,501.60	\$1,114,356.97	\$892,111.79
Premiums,	3,901.59	571.24	24.60	—
Municipal indebtedness,	701,754.49	484,440.00	813,625.00	517,802.00
Transfers and refunds,	141,213.28	34,287.56	2,130.29	59,945.40
Agency, trust, and investment,	257,463.44	294,836.54	129,609.93	178,572.86
Total receipts,	\$1,953,177.65	\$1,669,636.94	\$2,059,746.79	\$1,648,432.05
Balance on hand, including funds,	114,256.66	101,928.91	175,370.92	90,965.65
GRAND TOTAL,	\$2,067,434.31	\$1,771,565.85	\$2,235,117.71	\$1,739,397.70

Graded According to Population of 1910 — Continued.

GROUP 5.

PAYMENTS.	Taunton POPULATION 34,259	Everett POPULATION 33,484	Quincy POPULATION 32,642	Chelsea POPULATION 32,452
Maintenance,	\$624,706.54	\$573,453.70	\$612,046.21	\$631,577.34
<i>Departmental,</i>	<i>487,833.79</i>	<i>536,632.19</i>	<i>578,176.18</i>	<i>595,307.54</i>
General government,	46,776.43	42,101.96	46,123.75	49,566.46
Protection of persons and property,	122,087.03	100,824.30	101,642.06	148,435.03
Health and sanitation,	37,560.70	49,479.91	68,272.05	55,835.45
Highways,	54,469.87	54,347.53	83,634.30	62,825.06
Charities,	27,783.32	22,139.30	22,931.95	33,435.30
Soldiers' benefits,	11,989.48	8,651.16	8,509.00	15,707.10
Education,	169,844.37	222,402.00	207,021.88	198,811.40
Libraries,	10,665.66	9,343.85	14,939.51	8,349.79
Recreation,	2,064.49	14,552.22	16,487.26	12,314.37
Unclassified,	4,592.44	12,789.96	8,614.42	10,027.58
<i>Public service enterprises,</i>	<i>130,472.99</i>	<i>25,175.01</i>	<i>25,484.90</i>	<i>26,269.80</i>
Electric light,	85,816.84	—	—	—
Water,	44,656.15	28,175.01	25,484.90	26,250.17
All other,	—	—	—	19.63
<i>Cemeteries,</i>	<i>6,399.76</i>	<i>7,646.60</i>	<i>7,414.70</i>	—
<i>Administration of trust funds,</i>	—	—	970.43	—
Interest,	104,249.02	126,446.89	168,513.96	164,334.39
<i>Loans, general purposes,</i>	<i>60,032.50</i>	<i>88,787.42</i>	<i>106,443.70</i>	<i>180,082.19</i>
<i>Loans, public service enterprises,</i>	<i>44,216.52</i>	<i>37,649.47</i>	<i>62,004.02</i>	<i>44,312.20</i>
<i>Loans, cemeteries,</i>	—	—	66.24	—
Outlays,	137,739.34	143,361.21	241,038.69	56,233.19
<i>Departmental,</i>	<i>91,908.33</i>	<i>135,986.21</i>	<i>166,801.37</i>	<i>61,991.66</i>
General government,	590.72	1,298.13	—	—
Protection of persons and property,	5,183.30	3,992.14	710.00	13,120.39
Health and sanitation,	20,651.92	18,923.43	35,992.61	8,934.53
Highways,	38,301.61	79,328.86	39,395.64	25,816.76
Charities,	1,575.00	—	—	—
Education,	25,522.87	25,903.90	83,513.81	2,111.15
Libraries,	—	4,309.75	—	1,142.06
Recreation,	82.91	2,240.00	689.31	866.77
Unclassified,	—	—	6,500.00	—
<i>Public service enterprises,</i>	<i>45,831.01</i>	<i>7,117.20</i>	<i>70,737.32</i>	<i>4,231.53</i>
Electric light,	15,662.77	—	—	—
Water,	30,168.24	7,117.20	70,737.32	4,231.53
All other,	—	—	—	—
<i>Cemeteries,</i>	—	247.80	3,500.00	—
Municipal indebtedness,	455,100.00	481,941.26	919,762.80	438,273.12
<i>From sinking funds,</i>	<i>55,100.00</i>	<i>1,300.00</i>	—	—
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>180,641.26</i>	<i>294,762.80</i>	<i>164,235.12</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>399,000.00</i>	<i>360,000.00</i>	<i>625,000.00</i>	<i>284,038.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	135,100.00	23,143.04	—	59,821.58
<i>To sinking funds from revenue,</i>	<i>86,000.00</i>	<i>9,000.00</i>	—	<i>47,414.00</i>
<i>To sinking funds from premiums,</i>	—	—	—	<i>13,175.00</i>
<i>All other,</i>	<i>49,100.00</i>	<i>24,143.04</i>	—	<i>9,232.58</i>
Refunds,	6,113.28	1,144.52	2,130.29	123.82
Agency, trust, and investment,	343,613.72	211,490.74	127,616.35	182,746.55
<i>Taxes and licenses for State,</i>	<i>74,927.26</i>	<i>64,960.00</i>	<i>64,621.99</i>	<i>61,624.86</i>
<i>Taxes for county,</i>	<i>32,686.18</i>	<i>27,726.61</i>	<i>26,139.41</i>	—
<i>Expenditures for grade crossings,</i>	<i>2,485.96</i>	—	—	—
<i>Sinking and other permanent funds,</i>	<i>233,614.32</i>	<i>128,804.23</i>	<i>36,854.95</i>	<i>121,121.69</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$728,955.56	\$698,900.59	\$780,560.17	\$785,911.73
Permanent debt (except from sinking funds),	1,000.00	120,641.26	294,762.80	154,235.12
Sinking fund requirements from revenue,	86,000.00	9,000.00	—	47,414.00
Premiums paid to sinking funds,	—	—	—	13,175.00
Outlays,	137,739.34	143,361.21	241,038.69	56,223.19
Permanent debt from sinking funds,	55,100.00	1,300.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	399,000.00	360,000.00	625,000.00	284,038.00
Transfers (except to sinking funds) and refunds,	55,213.28	25,287.56	2,130.29	9,356.40
Agency, trust, and investment,	343,613.72	211,490.74	127,616.35	182,746.55
Total payments,	\$1,806,631.90	\$1,569,981.36	\$2,071,108.30	\$1,523,099.99
Balance on hand, including funds,	260,812.41	201,584.49	164,009.41	216,297.71
GRAND TOTAL,	\$2,067,434.31	\$1,771,565.85	\$2,235,117.71	\$1,739,397.70

¹ Balance of loan appropriations.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 6.

RECEIPTS.	Pittsfield POPULATION 32,121	Waltham POPULATION 27,834	Chicopee POPULATION 25,401	Gloucester POPULATION 24,398
REVENUE.	\$775,258.97	\$458,073.37	\$575,424.86	\$654,182.74
General,	591,181.86	485,047.03	425,601.40	502,545.58
<i>Taxes,</i>	<i>555,308.13</i>	<i>480,845.04</i>	<i>587,118.58</i>	<i>470,839.95</i>
Property and poll,	521,428.75	439,622.84	316,630.96	440,773.47
Corporation, bank, etc.,	31,873.38	41,220.20	50,487.62	29,466.48
<i>Licenses and permits,</i>	<i>32,554.76</i>	<i>1,405.50</i>	<i>35,055.75</i>	<i>29,500.25</i>
<i>Fines and forfeits,</i>	<i>2,888.68</i>	<i>886.02</i>	<i>3,148.00</i>	<i>2,005.00</i>
<i>Grants and gifts,</i>	<i>2,458.65</i>	<i>1,814.47</i>	<i>20,279.07</i>	<i>800.38</i>
For expenses,	1,938.55	1,814.47	3,195.59	800.38
For outlays,	500.00	—	17,083.48	—
<i>All other,</i>	<i>3.76</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	184,077.11	173,026.34	149,823.46	151,517.16
<i>Special assessments,</i>	<i>23,557.31</i>	<i>17,280.16</i>	<i>5,204.43</i>	<i>6,429.14</i>
To meet expenses,	19,240.84	15,287.07	3,061.37	5,429.14
To meet outlays,	4,316.47	1,993.09	2,143.06	—
<i>Privileges,</i>	<i>6,941.36</i>	<i>2,553.89</i>	<i>5,351.80</i>	<i>4,256.81</i>
<i>Departmental,</i>	<i>18,181.08</i>	<i>21,282.66</i>	<i>6,830.16</i>	<i>18,339.91</i>
General government,	672.35	805.67	948.09	3,861.96
Protection of persons and property,	708.44	3,210.95	325.90	3,020.20
Health and sanitation,	5,262.99	9,206.88	669.50	38.29
Highways,	908.58	397.83	662.53	287.73
Charities,	4,317.32	1,552.28	2,426.02	1,796.13
Soldiers' benefits,	4,186.00	3,938.00	1,390.00	8,442.00
Education,	2,114.40	1,541.96	220.50	607.60
Libraries,	—	474.00	187.62	—
Recreation,	10.00	—	—	265.00
Unclassified,	1.00	255.08	—	21.00
<i>Public service enterprises,</i>	<i>128,539.12</i>	<i>93,267.91</i>	<i>124,870.69</i>	<i>110,608.96</i>
Electric light,	—	—	54,622.39	—
Water,	128,018.77	93,166.81	70,248.30	110,473.96
All other,	320.35	101.10	—	135.00
<i>Cemeteries,</i>	<i>—</i>	<i>7,713.12</i>	<i>2,771.60</i>	<i>558.00</i>
<i>Interest,</i>	<i>8,058.24</i>	<i>30,528.61</i>	<i>4,794.78</i>	<i>12,430.34</i>
On sinking funds,	—	17,161.11	2.70	—
On trust and investment funds,	—	6,231.57	823.81	3,960.46
All other,	8,058.24	7,135.93	3,968.27	8,469.88
NON-REVENUE.	\$1,087,889.79	\$1,234,244.62	\$405,307.30	\$694,738.84
Offsets to outlays,	16,126.36	3,114.23	923.95	11,364.09
<i>Departmental,</i>	<i>16,126.36</i>	<i>355.40</i>	<i>647.10</i>	<i>2,016.67</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>2,778.83</i>	<i>276.85</i>	<i>9,347.42</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	927,966.80	615,646.30	322,159.93	576,362.99
<i>Loans, general purposes,</i>	<i>201,509.60</i>	<i>133,645.00</i>	<i>22,000.00</i>	<i>127,000.00</i>
<i>Loans, public service enterprises,</i>	<i>110,000.00</i>	<i>20,000.00</i>	<i>—</i>	<i>30,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>111,690.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>498,600.00</i>	<i>480,000.00</i>	<i>300,000.00</i>	<i>418,100.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>6,266.80</i>	<i>2,001.30</i>	<i>159.93</i>	<i>1,268.99</i>
Transfers,	891.88	269,294.78	19,627.26	2,740.84
<i>From sinking funds,</i>	<i>—</i>	<i>174,000.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>891.88</i>	<i>95,294.78</i>	<i>19,627.26</i>	<i>2,740.84</i>
Refunds,	2,966.90	1,028.21	339.70	13,717.79
Agency, trust, and investment,	139,437.85	345,161.10	62,256.46	90,553.43
<i>Taxes and licenses for State,</i>	<i>84,914.92</i>	<i>65,553.37</i>	<i>45,047.75</i>	<i>56,359.30</i>
<i>Taxes for county,</i>	<i>43,708.43</i>	<i>27,524.71</i>	<i>15,430.83</i>	<i>31,368.68</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>10,814.50</i>	<i>262,083.02</i>	<i>1,777.88</i>	<i>2,825.45</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$791,385.33	\$661,187.60	\$576,348.81	\$665,526.83
Premiums,	6,266.80	2,001.30	159.93	1,262.99
Municipal indebtedness,	921,700.00	613,645.00	322,000.00	575,100.00
Transfers and refunds,	3,858.78	270,322.99	19,966.96	16,458.33
Agency, trust, and investment,	139,437.85	345,161.10	62,256.46	90,553.43
Total receipts,	\$1,862,648.76	\$1,892,317.99	\$980,732.16	\$1,848,901.58
Balance on hand, including funds,	63,115.65	57,777.38	89,869.02	28,558.19
GRAND TOTAL,	\$1,925,764.41	\$1,950,095.31	\$1,070,601.18	\$1,877,459.77

Graded According to Population of 1910 — Continued.

GROUP 6.

PAYMENTS.	Pittsfield Population 32,121	Waltham Population 27,834	Chicopee Population 25,401	Gloucester Population 24,398
Maintenance,	\$563,864.28	\$511,158.06	\$390,401.73	\$473,930.76
<i>Departmental,</i>	<i>542,914.16</i>	<i>455,067.26</i>	<i>303,314.26</i>	<i>443,836.27</i>
General government,	42,680.34	35,422.28	26,579.25	40,792.91
Protection of persons and property,	88,971.27	100,567.67	66,312.11	107,085.39
Health and sanitation,	39,582.33	53,962.14	23,648.98	18,758.54
Highways,	103,401.55	68,931.71	28,918.62	71,438.13
Charities,	23,259.49	16,897.60	23,274.44	36,727.47
Soldiers' benefits,	8,840.81	9,844.00	4,763.55	16,110.65
Education,	210,746.77	140,666.16	119,396.87	140,737.18
Libraries,	10,000.00	12,787.84	6,194.62	21.00
Recreation,	5,527.02	14,146.64	2,467.92	1,998.90
Unclassified,	9,904.58	2,241.21	1,757.90	10,166.10
<i>Public service enterprises,</i>	<i>20,950.12</i>	<i>45,097.88</i>	<i>33,091.11</i>	<i>29,648.81</i>
Electric light,	—	—	55,579.37	—
Water,	20,941.38	44,907.88	27,511.74	29,503.82
All other,	8.74	190.00	—	44.99
<i>Cemeteries,</i>	<i>—</i>	<i>10,992.93</i>	<i>3,996.36</i>	<i>645.63</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	100,364.91	64,790.54	33,999.36	79,346.73
<i>Loans, general purposes,</i>	<i>43,670.81</i>	<i>62,634.54</i>	<i>30,906.76</i>	<i>41,431.73</i>
<i>Loans, public service enterprises,</i>	<i>56,694.00</i>	<i>12,060.00</i>	<i>15,092.60</i>	<i>37,915.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>196.00</i>	<i>—</i>	<i>—</i>
Outlays,	497,700.98	181,438.17	130,887.63	63,888.03
<i>Departmental,</i>	<i>410,288.85</i>	<i>144,062.44</i>	<i>82,017.87</i>	<i>29,625.09</i>
General government,	8,374.24	1,732.16	490.00	125.00
Protection of persons and property,	123,697.60 ¹	12,480.58	1,220.88	1,150.00
Health and sanitation,	151,826.27	24,475.76	28,540.21	—
Highways,	—	14,168.88	22,947.80	17,456.44
Charities,	—	—	—	—
Education,	126,390.74	44,985.81	10,548.51	6,115.78
Libraries,	—	43,000.00	18,096.37	—
Recreation,	—	3,219.25	173.50	3,141.11
Unclassified,	—	—	—	1,536.76
<i>Public service enterprises,</i>	<i>87,412.13</i>	<i>37,375.73</i>	<i>48,863.00</i>	<i>34,362.94</i>
Electric light,	—	—	29,304.18	—
Water,	87,412.13	37,375.73	19,553.82	34,362.94
All other,	—	—	7.35	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	556,864.50	702,073.66	389,700.00	581,475.00
<i>From sinking funds,</i>	<i>—</i>	<i>174,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>117,174.10</i>	<i>38,073.66</i>	<i>89,700.00</i>	<i>138,375.00</i>
<i>Bonds refunded, current year,</i>	<i>111,890.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>328,000.00</i>	<i>490,000.00</i>	<i>300,000.00</i>	<i>443,100.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	891.88	269,294.78	19,627.26	2,740.54
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>29,584.70</i>	<i>8,400.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>2,336.70</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>891.88</i>	<i>237,373.38</i>	<i>11,227.26</i>	<i>2,740.54</i>
Refunds,	2,966.90	1,028.21	339.70	13,717.79
Agency, trust, and investment,	139,781.35	146,790.45	62,376.22	91,015.57
<i>Taxes and licenses for State,</i>	<i>84,814.92</i>	<i>55,553.37</i>	<i>45,047.75</i>	<i>58,359.30</i>
<i>Taxes for county,</i>	<i>43,708.43</i>	<i>27,524.71</i>	<i>15,430.83</i>	<i>31,368.68</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>11,158.00</i>	<i>63,712.37</i>	<i>1,897.64</i>	<i>3,287.59</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$664,229.19	\$575,948.60	\$424,400.99	\$553,277.49
Permanent debt (except from sinking funds),	¹ 117,174.10	38,073.66	89,700.00	138,375.00
Sinking fund requirements from revenue,	—	29,584.70	8,400.00	—
Premiums paid to sinking funds,	—	² 2,336.70	—	—
Outlays,	497,700.98	181,438.17	130,887.62	63,888.03
Permanent debt from sinking funds,	—	174,000.00	—	—
Bonds refunded, current year,	111,890.40	—	—	—
Temporary loans,	328,000.00	490,000.00	300,000.00	443,100.00
Transfers (except to sinking funds) and	891.88	238,401.59	11,566.96	16,458.33
refunds,	2,966.90	146,790.45	62,376.22	91,015.57
Agency, trust, and investment,	139,781.35	—	—	—
Total payments,	\$1,862,434.80	\$1,876,573.87	\$1,027,331.79	\$1,306,114.42
Balance on hand, including funds,	63,329.61	73,581.44	43,269.39	71,345.35
GRAND TOTAL,	\$1,925,764.41	\$1,950,095.31	\$1,070,601.18	\$1,377,459.77

¹ Includes \$4,000 paid from premiums.² Includes premiums, \$2,001.30; sale of real estate, \$335.40.

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 7.

RECEIPTS.	Medford POPULATION 23,150	North Adams POPULATION 22,019	Northampton POPULATION 19,431	Beverly POPULATION 18,650
REVENUE.	\$665,181.38	\$404,479.91	\$422,210.34	\$810,409.29
General,	468,523.47	312,462.60	301,173.01	675,757.84
<i>Taxes,</i>	<i>463,874.08</i>	<i>278,187.16</i>	<i>251,287.28</i>	<i>668,686.38</i>
Property and poll,	440,989.14	256,943.35	234,622.61	554,800.15
Corporation, bank, etc.,	22,884.94	21,243.81	16,664.67	113,886.23
<i>Licenses and permits,</i>	<i>1,083.08</i>	<i>31,628.19</i>	<i>23,838.30</i>	<i>1,418.60</i>
<i>Fines and forfeits,</i>	<i>480.20</i>	<i>1,764.42</i>	<i>2,690.49</i>	<i>2,258.00</i>
<i>Grants and gifts,</i>	<i>3,146.17</i>	<i>888.83</i>	<i>23,356.94</i>	<i>3,361.18</i>
For expenses,	3,146.17	882.83	23,356.94	3,361.18
For outlays,	—	—	—	—
All other,	—	—	—	33.78
Commercial,	196,657.91	92,017.31	121,037.33	134,651.45
<i>Special assessments,</i>	<i>38,280.03</i>	<i>6,996.41</i>	<i>7,514.65</i>	<i>25,456.71</i>
To meet expenses,	17,303.88	6,996.41	2,713.11	20,508.75
To meet outlays,	20,916.15	—	4,801.54	2,947.96
<i>Privileges,</i>	<i>6,902.00</i>	<i>2,211.59</i>	<i>3,239.71</i>	<i>3,687.78</i>
<i>Departmental,</i>	<i>19,663.16</i>	<i>13,736.81</i>	<i>22,734.60</i>	<i>16,037.46</i>
General government,	2,141.70	264.79	429.95	566.36
Protection of persons and property,	1,110.90	239.49	1,191.25	692.10
Health and sanitation,	3,958.74	182.27	2,082.46	207.06
Highways,	2,500.06	777.41	4,061.95	37.07
Charities,	2,558.59	6,138.87	2,900.25	3,593.79
Soldiers' benefits,	5,553.00	3,590.00	4,209.84	7,616.00
Education,	803.50	1,742.25	7,535.46	1,998.14
Libraries,	486.17	328.56	311.44	99.94
Recreation,	275.00	—	—	—
Unclassified,	275.50	473.17	12.00	227.00
<i>Public service enterprises,</i>	<i>68,733.52</i>	<i>63,876.11</i>	<i>57,925.89</i>	<i>72,247.19</i>
Electric light,	—	—	—	—
Water,	68,733.52	62,377.16	57,925.89	72,247.19
All other,	—	898.95	—	—
<i>Cemeteries,</i>	<i>5,460.75</i>	<i>6,097.85</i>	<i>480.00</i>	<i>3,817.13</i>
<i>Interest,</i>	<i>67,878.45</i>	<i>698.44</i>	<i>29,142.48</i>	<i>16,405.18</i>
On sinking funds,	44,229.69	—	1,738.73	4,764.18
On trust and investment funds,	2,547.19	598.38	22,304.67	2,703.80
All other,	10,901.57	100.06	5,099.08	8,937.20
NON-REVENUE.	\$1,171,100.15	\$303,900.42	\$328,247.74	\$917,749.30
Offsets to outlays,	15,609.42	583.26	5,219.57	177.38
<i>Departmental,</i>	<i>11,721.49</i>	<i>111.96</i>	<i>5,219.57</i>	<i>177.38</i>
<i>Public service enterprises,</i>	<i>3,887.93</i>	<i>471.30</i>	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	787,947.04	218,510.36	342,764.20	752,735.16
<i>Loans, general purposes,</i>	<i>336,600.00</i>	<i>7,010.36</i>	<i>135,000.00</i>	<i>299,000.00</i>
<i>Loans, public service enterprises,</i>	—	19,600.00	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	15,000.00	—	—
<i>Temporary loans (including tax loans),</i>	<i>450,000.00</i>	<i>177,000.00</i>	<i>206,440.00</i>	<i>450,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	<i>1,347.04</i>	—	<i>1,324.20</i>	<i>3,735.16</i>
Transfers,	151,869.87	—	40,037.42	3,997.37
<i>From sinking funds,</i>	<i>84,150.00</i>	—	<i>17,000.00</i>	—
All other,	67,719.87	—	23,037.42	3,997.37
Refunds,	14,361.03	749.52	919.99	8,950.71
Agency, trust, and investment,	201,313.09	84,057.28	139,306.56	151,888.68
<i>Taxes and licenses for State,</i>	<i>49,284.00</i>	<i>42,018.04</i>	<i>47,150.84</i>	<i>76,845.83</i>
<i>Taxes for county,</i>	<i>24,861.03</i>	<i>29,070.87</i>	<i>18,985.81</i>	<i>65,698.29</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>127,168.06</i>	<i>12,968.37</i>	<i>73,189.91</i>	<i>19,344.66</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$680,790.80	\$405,063.17	\$427,429.91	\$810,586.67
Premiums,	1,347.04	—	1,324.20	3,735.16
Municipal indebtedness,	786,600.00	218,510.36	341,440.00	749,000.00
Transfers and refunds,	166,230.60	749.52	40,957.41	12,948.08
Agency, trust, and investment,	201,313.09	84,057.28	139,306.56	151,888.68
Total receipts,	\$1,836,281.53	\$706,380.33	\$950,458.06	\$1,728,158.59
Balance on hand, including funds,	81,406.34	2,689.77	53,207.19	44,365.89
GRAND TOTAL,	\$1,917,686.87	\$711,070.10	\$1,003,665.27	\$1,772,524.48

* Includes \$7,187.31 applied to payment of interest on water loans.

Graded According to Population of 1910 — Continued.

GROUP 7.

PAYMENTS.	Medford POPULATION 23,150	North Adams POPULATION 22,019	Northampton POPULATION 19,431	Beverly POPULATION 18,650
Maintenance,	\$458,078.43	\$292,881.69	\$326,592.16	\$526,183.11
<i>Departmental,</i>	<i>432,993.54</i>	<i>278,805.53</i>	<i>304,454.84</i>	<i>483,311.45</i>
General government,	34,761.27	22,624.98	15,840.18	30,837.65
Protection of persons and property,	76,399.27	46,670.91	42,049.74	91,390.20
Health and sanitation,	37,995.76	18,899.07	18,926.89	13,645.31
Highways,	69,554.53	47,245.57	56,950.70	117,418.80
Charities,	13,647.98	17,692.88	17,376.95	19,075.74
Soldiers' benefits,	7,751.00	3,625.65	5,917.29	16,863.23
Education,	157,461.68	110,948.57	117,292.98	172,973.52
Libraries,	11,031.06	7,683.17	24,629.60	8,892.23
Recreation,	15,010.50	250.95	1,243.26	4,999.53
Unclassified,	9,380.49	2,573.58	1,227.25	7,715.24
<i>Public service enterprises,</i>	<i>14,299.51</i>	<i>9,828.02</i>	<i>19,968.06</i>	<i>35,151.99</i>
Electric light,	—	—	—	—
Water,	14,299.51	9,027.67	19,968.06	35,151.99
All other,	—	800.35	—	—
<i>Cemeteries,</i>	<i>10,785.38</i>	<i>4,848.34</i>	<i>1,674.76</i>	<i>7,224.67</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>294.60</i>	<i>—</i>
Interest,	130,715.08	33,495.16	15,325.41	70,109.07
<i>Loans, general purposes,</i>	<i>96,845.98</i>	<i>26,935.14</i>	<i>12,006.41</i>	<i>61,304.07</i>
<i>Loans, public service enterprises,</i>	<i>23,869.10</i>	<i>6,560.02</i>	<i>3,320.00</i>	<i>8,806.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	316,322.73	32,037.97	134,858.49	326,873.32
<i>Departmental,</i>	<i>282,401.34</i>	<i>26,305.44</i>	<i>114,298.17</i>	<i>291,201.98</i>
General government,	—	—	280.00	777.86
Protection of persons and property,	18,240.95	—	1,016.81	12,558.27
Health and sanitation,	46,030.93	705.18	9,430.38	69,680.15
Highways,	41,270.81	13,333.26	48,422.32	55,702.36
Charities,	—	—	—	—
Education,	135,126.94	12,267.00	54,042.66	102,848.56
Libraries,	—	—	1,100.00	48,449.34
Recreation,	41,731.71	—	—	1,185.44
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>33,821.38</i>	<i>5,732.53</i>	<i>20,566.32</i>	<i>33,679.22</i>
Electric light,	—	—	—	—
Water,	33,821.38	5,732.53	20,566.32	33,679.22
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,992.12</i>
Municipal indebtedness,	565,949.03	248,430.00	357,340.00	645,200.00
<i>From sinking funds,</i>	<i>84,150.00</i>	<i>—</i>	<i>17,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>31,799.03</i>	<i>66,430.00</i>	<i>35,500.00</i>	<i>145,200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>450,000.00</i>	<i>177,000.00</i>	<i>204,840.00</i>	<i>500,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	151,869.57	—	40,037.42	3,997.37
<i>To sinking funds from revenue,</i>	<i>28,421.00</i>	<i>—</i>	<i>1,200.00</i>	<i>3,000.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>123,448.57</i>	<i>—</i>	<i>38,837.42</i>	<i>997.37</i>
Refunds,	14,361.03	749.52	919.99	8,950.71
Agency, trust, and investment,	179,106.49	71,449.27	126,800.68	162,640.89
<i>Taxes and licenses for State,</i>	<i>49,883.50</i>	<i>42,018.04</i>	<i>47,130.84</i>	<i>76,845.83</i>
<i>Taxes for county,</i>	<i>24,861.03</i>	<i>29,070.87</i>	<i>18,985.81</i>	<i>55,698.29</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>104,961.96</i>	<i>360.36</i>	<i>60,684.03</i>	<i>30,096.77</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$578,793.51	\$326,376.85	\$342,317.57	\$596,297.18
Permanent debt (except from sinking funds),	31,799.03	56,430.00	35,500.00	145,200.00
Sinking fund requirements from revenue,	28,421.00	—	1,200.00	3,000.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	316,222.72	32,037.97	134,858.49	326,873.32
Permanent debt from sinking funds,	84,150.00	—	17,000.00	—
Bonds refunded, current year,	—	15,000.00	—	—
Temporary loans,	450,000.00	177,000.00	204,840.00	500,000.00
Transfers (except to sinking funds) and refunds,	137,809.60	749.52	39,757.41	9,948.08
Agency, trust, and investment,	179,106.49	71,449.27	126,800.68	162,640.89
Total payments,	\$1,806,302.35	\$679,043.61	\$903,274.15	\$1,743,959.47
Balance on hand, including funds,	111,384.52	32,026.49	101,391.12	28,565.01
GRAND TOTAL,	\$1,917,686.87	\$711,070.10	\$1,003,665.27	\$1,772,524.48

STATISTICS OF MUNICIPAL FINANCES.

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 3.

RECEIPTS.	Melrose Population 15,715	Woburn Population 15,308	Newburyport Population 14,949	Marlborough Population 14,579
REVENUE.	\$470,695.03	\$332,084.21	\$348,263.65	\$340,437.91
General,	847,113.23	244,090.88	240,281.81	247,370.45
<i>Taxes,</i>	344,798.08	338,586.43	335,873.70	323,378.89
Property and poll,	319,050.43	219,231.34	202,520.88	216,795.90
Corporation, bank, etc.,	25,742.59	19,295.09	21,352.82	11,583.09
<i>Licenses and permits,</i>	719.85	854.50	14,084.50	16,771.50
<i>Fines and forfeits,</i>	226.86	2,244.00	955.80	929.00
<i>Grants and gifts,</i>	1,379.70	2,465.95	1,368.11	1,190.96
For expenses,	1,379.70	2,465.95	1,368.11	1,190.96
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	123,576.80	87,993.23	107,981.84	93,167.46
<i>Special assessments,</i>	18,777.24	4,638.33	5,033.80	2,316.57
To meet expenses,	12,258.10	4,593.07	4,447.05	2,191.40
To meet outlays,	6,519.14	45.26	586.75	125.17
<i>Privileges,</i>	2,300.86	3,129.52	1,846.02	2,067.71
<i>Departmental,</i>	16,906.33	14,390.90	21,647.85	22,047.96
General government,	5,536.39	829.88	738.53	540.80
Protection of persons and property,	114.54	4,137.90	2,014.91	1,965.09
Health and sanitation,	2,954.16	59.86	306.50	9,755.88
Highways,	729.73	189.28	2,541.84	1,140.61
Charities,	2,166.26	2,789.18	2,034.21	3,064.68
Soldiers' benefits,	2,958.00	4,478.00	9,346.89	5,203.00
Education,	2,005.49	1,665.92	3,476.30	319.70
Libraries,	319.51	240.88	171.17	29.70
Recreation,	121.25	—	16.50	—
Unclassified,	—	—	1,001.00	28.50
<i>Public service enterprises,</i>	47,898.08	52,786.16	62,363.01	45,856.27
Electric light,	—	—	—	—
Water,	47,860.08	52,786.16	62,363.01	45,856.27
All other,	38.00	—	—	—
<i>Cemeteries,</i>	5,920.14	3,671.63	239.00	80.00
<i>Interest,</i>	31,785.75	9,576.79	16,852.16	20,818.86
On sinking funds,	21,389.10	—	6,394.78	13,078.37
On trust and investment funds,	1,296.41	5,634.51	6,214.82	1,813.54
All other,	9,080.24	3,742.28	4,252.56	5,927.04
NON-REVENUE.	\$710,285.49	\$550,663.02	\$386,793.25	\$480,641.01
Offsets to outlays,	8,674.33	7,059.84	2,267.87	8,615.61
<i>Departmental,</i>	8,674.33	6,662.27	1,524.09	6,260.67
<i>Public service enterprises,</i>	—	397.57	743.78	2,354.94
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	440,654.20	276,420.13	237,000.75	235,697.20
<i>Loans, general purposes,</i>	76,451.70	60,500.00	2,000.00	25,000.00
<i>Loans, public service enterprises,</i>	—	20,000.00	5,000.00	500.00
<i>Loans, cemeteries,</i>	3,600.00	—	—	—
<i>Bonds refunded, current year,</i>	—	198,718.28	230,000.00	210,000.00
<i>Temporary loans (including tax loans),</i>	360,400.00	6,261.40	—	—
<i>Unpaid warrants or orders, current year,</i>	808.50	940.45	.75	197.20
<i>Premiums,</i>	—	—	—	—
Transfers,	88,976.90	8,805.07	71,941.62	89,302.57
From sinking funds,	50,000.00	—	25,000.00	75,000.00
All other,	38,976.90	8,805.07	46,941.62	14,302.57
Refunds,	2,256.41	1,000.20	602.57	982.81
Agency, trust, and investment,	169,723.60	57,377.68	74,980.44	146,042.82
<i>Taxes and licenses for State,</i>	33,645.77	22,527.91	32,903.96	27,074.19
<i>Taxes for county,</i>	16,466.40	11,300.47	16,745.84	9,968.63
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	119,611.43	23,549.30	25,330.64	109,000.00
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$479,369.41	\$339,144.05	\$350,531.52	\$349,053.52
Premiums,	202.50	940.45	.75	197.20
Municipal indebtedness,	440,451.70	275,479.68	237,000.00	235,500.00
Transfers and refunds,	91,233.31	9,805.37	72,544.19	90,285.38
Agency, trust, and investment,	169,723.60	57,377.68	74,980.44	146,042.82
Total receipts,	\$1,180,980.52	\$693,747.23	\$735,056.90	\$821,078.92
Balance on hand, including funds,	23,182.25	7,255.28	11,350.58	28,412.01
GRAND TOTAL,	\$1,204,162.77	\$699,980.51	\$746,407.48	\$849,490.93

Graded According to Population of 1910 — Continued.

GROUP 8.

PAYMENTS.	Melrose POPULATION 15,715	Woburn POPULATION 15,308	Newburyport POPULATION 14,949	Marlborough POPULATION 14,579
Maintenance,	\$310,890.40	\$262,999.74	\$245,216.55	\$222,303.42
<i>Departmental,</i>	<i>286,008.83</i>	<i>240,083.43</i>	<i>223,576.31</i>	<i>210,074.76</i>
General government,	29,012.30	19,436.02	16,455.03	19,209.29
Protection of persons and property,	45,065.55	53,120.79	42,935.56	49,649.70
Health and sanitation,	26,228.45	18,437.59	13,371.06	12,658.21
Highways,	47,467.34	32,046.17	40,009.13	30,617.91
Charities,	9,649.72	13,588.38	16,278.44	14,236.21
Soldiers' benefits,	5,851.20	5,021.59	16,399.22	8,070.65
Education,	101,353.64	78,617.76	64,425.51	67,767.36
Libraries,	6,106.73	8,484.32	7,974.95	4,909.60
Recreation,	9,484.36	5,842.22	2,339.65	1,060.92
Unclassified,	5,783.54	5,498.59	3,387.76	1,894.90
<i>Public service enterprises,</i>	<i>18,566.53</i>	<i>17,968.51</i>	<i>21,313.69</i>	<i>11,449.90</i>
Electric light,	—	—	—	—
Water,	18,563.20	17,968.51	21,313.69	11,449.90
All other,	2.33	—	—	—
<i>Cemeteries,</i>	<i>6,322.04</i>	<i>4,830.30</i>	<i>311.55</i>	<i>778.77</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>7.60</i>	<i>15.00</i>	<i>—</i>
Interest,	\$1,622.56	\$4,398.80	\$2,213.32	\$7,553.20
<i>Loans, general purposes,</i>	<i>69,768.37</i>	<i>29,578.80</i>	<i>21,688.21</i>	<i>21,816.00</i>
<i>Loans, public service enterprises,</i>	<i>21,854.21</i>	<i>4,820.00</i>	<i>11,585.11</i>	<i>16,038.20</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	124,638.55	55,671.24	28,242.34	42,685.94
<i>Departmental,</i>	<i>108,628.75</i>	<i>22,778.41</i>	<i>10,440.79</i>	<i>39,976.67</i>
General government,	17,084.80	—	350.00	—
Protection of persons and property,	7,174.67	2,813.52	272.48	300.00
Health and sanitation,	23,912.66	3,377.44	1,269.06	12,401.36
Highways,	48,191.50	15,288.12	6,592.14	24,481.56
Charities,	—	244.83	—	—
Education,	—	—	731.80	2,793.75
Libraries,	—	971.78	—	—
Recreation,	12,265.12	82.72	1,177.31	—
Unclassified,	—	—	48.00	—
<i>Public service enterprises,</i>	<i>12,265.42</i>	<i>32,686.01</i>	<i>17,801.55</i>	<i>2,591.44</i>
Electric light,	—	—	—	—
Water,	12,265.42	32,686.01	17,801.55	2,591.44
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>3,744.38</i>	<i>206.82</i>	<i>—</i>	<i>117.83</i>
Municipal indebtedness,	426,574.38	263,764.82	271,000.00	306,800.00
<i>From sinking funds,</i>	<i>50,000.00</i>	<i>—</i>	<i>25,000.00</i>	<i>75,000.00</i>
<i>From revenue and other sources,</i>	<i>61,874.16</i>	<i>60,831.43</i>	<i>41,000.00</i>	<i>36,800.00</i>
<i>Bonds refunded, current year,</i>	<i>324,200.00</i>	<i>202,933.39</i>	<i>205,000.00</i>	<i>195,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>600.23</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	88,976.90	8,805.07	71,941.62	89,302.57
<i>To sinking funds from revenue,</i>	<i>16,517.39</i>	<i>—</i>	<i>7,599.06</i>	<i>12,704.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>1,585.00</i>	<i>—</i>
<i>All other,</i>	<i>73,459.51</i>	<i>8,805.07</i>	<i>63,817.56</i>	<i>76,598.57</i>
Refunds,	2,256.41	1,000.30	602.57	982.81
Agency, trust, and investment,	155,603.56	59,919.25	64,187.94	100,013.53
<i>Taxes and licenses for State,</i>	<i>33,645.77</i>	<i>22,527.91</i>	<i>32,903.96</i>	<i>27,074.19</i>
<i>Taxes for county,</i>	<i>16,468.40</i>	<i>11,300.47</i>	<i>16,745.84</i>	<i>9,968.63</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>105,491.39</i>	<i>26,090.87</i>	<i>14,538.14</i>	<i>62,970.71</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$392,512.98	\$297,398.54	\$278,429.87	\$260,156.62
Permanent debt (except from sinking funds),	51,874.15	60,831.43	41,000.00	36,800.00
Sinking fund requirements from revenue,	15,517.39	—	7,599.06	12,704.00
Premiums paid to sinking funds,	—	—	1,525.00	—
Outlays,	124,638.55	55,671.24	28,242.34	42,685.94
Permanent debt from sinking funds,	50,000.00	—	25,000.00	75,000.00
Bonds refunded, current year,	324,200.00	202,933.39	205,000.00	195,000.00
Temporary loans,	600.23	—	—	—
Transfers (except to sinking funds) and	75,715.92	9,805.37	64,420.13	77,581.38
refunds,	155,603.56	59,919.25	64,187.94	100,013.53
Agency, trust, and investment,	155,603.56	59,919.25	64,187.94	100,013.53
Total payments,	\$1,190,562.78	\$686,559.22	\$714,404.34	\$799,941.47
Balance on hand, including funds,	13,599.99	3,481.29	32,003.14	49,549.46
GRAND TOTAL,	\$1,204,162.77	\$689,980.51	\$746,407.48	\$849,490.93

1 Sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*
AGGREGATES FOR 33 CITIES.

RECEIPTS.		POPULATION 2,311,396
REVENUE.		\$75,604,552.97
General.		57,640,927.71
Taxes,		54,469,896.82
Property and poll,		49,536,818.47
Corporation, bank, etc.,		4,933,178.35
Licenses and permits,		2,608,264.79
Fines and forfeits,		203,562.91
Grants and gifts,		458,062.09
For expenses,		300,953.61
For outlays,		157,098.48
All other,		1,051.10
Commercial.		17,963,625.26
Special assessments,		1,221,019.29
To meet expenses,		844,731.88
To meet outlays,		376,287.41
Privileges,		348,908.29
Departmental,		2,289,166.51
General government,		147,497.16
Protection of persons and property,		152,963.57
Health and sanitation,		556,654.20
Highways,		208,149.21
Charities,		511,785.83
Soldiers' benefits,		395,484.03
Education,		222,442.73
Libraries,		23,875.58
Recreation,		57,957.87
Unclassified,		12,346.33
Public service enterprises,		10,040,761.17
Electric light,		1,686,640.53
Water,		7,949,755.46
All other,		1,404,365.18
Cemeteries,		225,040.52
Interest,		3,338,745.48
On sinking funds,		2,448,484.98
On trust and investment funds,		588,497.70
All other,		801,762.80
NON-REVENUE.		\$81,656,794.97
Offsets to outlays.		1,306,896.92
Departmental,		831,422.52
Public service enterprises,		375,474.40
Cemeteries,		-
Municipal indebtedness.		48,222,047.63
Loans, general purposes,		14,197,332.22
Loans, public service enterprises,		4,697,000.00
Loans, cemeteries,		7,100.00
Bonds refunded, current year,		247,839.84
Temporary loans (including tax loans),		27,930,394.04
Unpaid warrants or orders, current year,		968,427.21
Premiums,		173,964.32
Transfers.		13,087,261.63
From sinking funds,		7,555,150.00
All other,		5,512,111.63
Refunds.		411,693.12
Agency, trust, and investment.		18,748,895.67
Taxes and licenses for State,		7,471,979.05
Taxes for county,		3,332,638.11
Reimbursements for grade crossings,		65,097.45
Sinking and other permanent funds,		7,878,845.34
All other,		335.72
RECAPITULATION.		
Revenue and offsets to outlays,		\$76,811,449.89
Premiums,		173,954.32
Municipal indebtedness,		48,048,093.31
Transfers and refunds,		13,478,954.75
Agency, trust, and investment,		18,748,895.67
Total receipts,		\$187,261,347.94
Balance on hand, including funds,		17,268,978.89
GRAND TOTAL,		\$174,530,326.83

¹ Includes \$196,955.82 from gas.

² Includes \$7,187.31 applied to payment of interest on water loans.

³ Includes \$26,680 of premiums on Rapid Transit Loans available for construction.

Graded According to Population of 1910 — Concluded.

AGGREGATES FOR 33 CITIES.

PAYMENTS.		POPULATION 2,311,396
Maintenance,		\$52,512,781.37
<i>Departmental,</i>		<i>48,291,995.83</i>
General government,		3,100,403.24
Protection of persons and property,		10,637,285.15
Health and sanitation,		5,659,292.80
Highways,		6,690,230.78
Charities,		2,966,957.35
Soldiers' benefits,		761,822.30
Education,		14,961,129.51
Libraries,		1,026,572.87
Recreation,		2,049,438.93
Unclassified,		438,862.90
<i>Public service enterprises,</i>		<i>3,823,396.59</i>
Electric light,		1,496,264.61
Water,		2,782,910.96
All other,		549,221.02
Cemeteries,		583,745.43
Administration of trust funds,		8,643.52
Interest,		10,827,390.52
Loans, general purposes,		7,553,756.76
Loans, public service enterprises,		3,268,361.52
Loans, cemeteries,		6,272.24
Outlays,		21,553,293.14
<i>Departmental,</i>		<i>15,104,106.47</i>
General government,		1,220,390.11
Protection of persons and property,		876,516.47
Health and sanitation,		3,258,778.89
Highways,		5,288,957.36
Charities,		214,104.02
Education,		2,684,438.13
Libraries,		418,326.73
Recreation,		881,759.61
Unclassified,		260,835.15
<i>Public service enterprises,</i>		<i>6,420,401.07</i>
Electric light,		294,336.58
Water,		2,090,879.39
All other,		4,035,185.10
Cemeteries,		28,785.60
Municipal indebtedness,		40,928,125.00
From sinking funds,		7,563,150.00
From revenue and other sources,		6,379,118.04
Bonds refunded, current year,		247,839.84
Temporary loans (including tax loans),		27,242,011.39
Warrants or orders, previous years,		496,005.73
Transfers,		13,067,261.63
To sinking funds from revenue,		3,864,763.14
To sinking funds from premiums,		12,996.33
All other,		9,189,502.16
Refunds,		411,693.12
Agency, trust, and investment,		17,242,095.49
Taxes and licenses for State,		7,471,976.30
Taxes for county,		3,332,638.11
Expenditures for grade crossings,		161,407.68
Sinking and other permanent funds,		6,375,737.68
All other,		335.72
RECAPITULATION.		
Maintenance and interest,		\$63,340,171.89
Permanent debt (except from sinking funds),		6,379,118.04
Sinking fund requirements from revenue,		3,864,763.14
Premiums paid to sinking funds,		12,996.33
Outlays,		21,553,293.14
Permanent debt from sinking funds,		7,563,150.00
Bonds refunded, current year,		247,839.84
Temporary loans,		27,738,017.12
Transfers (except to sinking funds) and refunds,		9,601,195.28
Agency, trust, and investment,		17,242,095.49
Total payments,		\$156,542,640.27
Balance on hand, including funds,		17,987,686.56
GRAND TOTAL,		\$174,530,326.83

¹ Includes \$150,926.62 for gas.⁴ Includes \$4,000 paid from premiums.² Includes \$10,087.26 Lawrence Loan Act of 1912.⁵ Includes premiums, \$8,545.90; other sources, \$4,450.43.³ Includes \$140,234.13 for gas.

DIVISION B.

RECEIPTS FROM REVENUE.

[25]

CITIES.

TABLE II. — *General Revenue* — Concluded.

CITIES.	D. FINES AND FORFEITS			E. GRANTS AND GIFTS					F Other General Revenue
	Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS			GIFTS		
				From State, for Education	From State, for Armories	From County, Dog Licenses	For Expenses	For Outlays	
BOSTON,	\$76,502.42	-	-	\$23,202.15	\$7,000.00	\$27,446.11	\$28,274.14	\$1,000.00	\$781.97
WORCESTER,	8,714.94	\$321.00	\$602.00	26,492.92	-	5,312.22	-	55,510.00	10.40
FALL RIVER,	7,698.83	59.39	-	-	-	5,175.95	2,417.60	-	-
LOWELL,	6,487.04	-	-	11,275.27	-	3,684.34	-	2,000.00	-
CAMBRIDGE,	4,825.17	-	103.00	1,075.44	1,200.00	3,961.52	1,779.95	1,505.00	2.50
NEW BEDFORD,	3,313.59	-	-	14,711.62	-	4,725.22	-	-	185.40
LYNN,	9,309.62	-	-	24.16	-	3,369.09	-	-	-
SPRINGFIELD,	12,126.13	-	-	6,160.12	-	5,238.50	-	-	-
LAWRENCE,	5,945.00	-	-	9,420.44	-	1,063.49	5,000.00	-	-
SOMERVILLE,	2,006.00	673.00	187.00	7,135.46	-	3,610.34	112.80	75,000.00	-
HOLYOKE,	6,380.04	-	-	997.87	-	1,451.22	1,687.50	-	-
BROCKTON,	11,174.43	-	1,146.32	23.25	-	5,095.69	-	-	-
MALDEN,	1,714.21	-	-	269.52	-	2,361.75	-	-	-
HAYVERHILL,	2,854.13	-	-	-	-	2,578.82	2,288.00	-	-
SALEM,	4,002.79	-	-	8,895.86	-	1,394.57	2,182.03	-	31.55
NEWTON,	1,951.64	-	-	-	-	3,490.25	800.00	4,500.00	1.75
FITCHBURG,	2,837.03	-	-	-	-	1,649.13	-	-	-
TAUNTON,	2,272.85	-	-	339.70	1,229.35	1,954.97	8.92	-	-
EVERETT,	1,537.25	-	318.48	2,696.30	-	1,846.91	-	-	-
QUINCY,	5,038.60	25.00	186.60	362.33	-	2,377.57	-	-	-
CHELSEA,	2,930.94	-	-	51.42	-	1,252.00	-	-	-
PITTSFIELD,	2,882.68	-	-	-	-	1,938.55	-	500.00	3.75
WALTHAM,	3,148.00	67.00	67.00	156.25	-	1,658.22	405.00	17,083.48	-
CHICPEE,	2,005.00	-	-	1,519.86	-	1,270.73	-	-	-
GLOUCESTER,	-	-	-	-	-	800.38	-	-	-
MEDFORD,	420.20	-	-	327.32	900.00	1,918.85	-	-	-
NORTH ADAMS,	1,764.42	-	-	-	-	882.83	-	-	-
NORTHAMPTON,	2,680.49	-	-	8,512.38	632.65	974.88	13,237.03	-	-
BEVERLY,	2,200.00	-	58.00	2,687.37	-	673.81	-	-	33.78
MELROSE,	226.26	-	-	52.00	-	1,257.70	70.00	-	-
WOBURN,	2,244.00	-	-	74.70	1,300.00	1,091.25	-	-	-
NEWBURYPORT,	955.50	-	-	-	-	1,525.14	842.97	-	-
MARLBOROUGH,	929.00	-	-	-	-	1,190.96	-	-	-
33 Cities,	\$199,817.12	\$1,078.39	\$2,667.46	\$126,463.71	\$12,262.00	\$106,121.96	\$59,105.94	\$157,098.48	\$1,051.10

CITIES.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	D	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES				G. INTEREST	
		ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Miscellaneous	On Sinking Funds	All Other ^a
		Rates	Miscellaneous	Rates	Miscellaneous						
BOSTON,	\$775,028.46	-	-	\$2,945,934.91	\$84,046.00	\$1,391,257.95	\$17,045.00	\$12,971.10	\$1,210.11	\$1,402,978.18	\$988,000.80
WORCESTER,	252,168.63	-	-	448,664.95	4,883.93	-	9,404.00	8,232.47	412.89	177,643.80	61,083.24
FALL RIVER,	38,355.92	-	-	228,521.41	8,635.47	552.58	6,106.50	11,111.95	-	113,956.15	20,425.36
LOWELL,	51,507.42	-	-	194,448.58	10,660.13	51.20	3,228.00	8,498.36	97.70	46,921.32	34,816.55
CAMBRIDGE,	77,880.24	-	-	383,309.23	15,147.20	6.09	6,327.00	8,571.39	-	158,702.33	29,399.41
NEW BEDFORD,	114,101.42	-	-	278,023.29	4,802.36	7,963.75	6,355.00	10,110.92	-	75,918.02	33,171.43
LYNN,	91,490.36	-	-	311,118.15	12,946.53	-	12,679.25	7,069.90	2,862.40	47,063.04	37,060.00
SPRINGFIELD,	110,773.47	-	-	359,445.98	55,737.06	-	-	-	-	35,236.03	31,399.53
LAWRENCE,	41,532.62	-	-	135,391.43	5,954.61	-	4,470.00	7,693.73	257.20	10,269.08	29,349.44
SOMERVILLE,	62,520.97	-	-	231,573.03	3,950.31	-	-	-	-	-	14,126.75
HOLYOKE,	22,894.49	-	-	129,379.70	8,036.51	-	4,460.41	2,305.13	-	13,513.33	46,739.55
BROCKTON,	120,132.01	-	-	147,723.79	236.92	-	4,553.00	3,243.67	-	22,274.66	20,615.24
MALDEN,	39,526.98	-	-	106,774.75	1,551.75	-	-	-	301.84	23,992.32	39,253.36
HAYVERHILL,	44,350.35	-	-	129,726.77	1,456.59	9.55	3,392.65	1,781.47	-	17,534.38	26,900.45
SALEM,	46,457.13	-	-	121,318.98	3,036.80	1,240.66	2,050.00	4,927.31	-	99,827.72	17,999.22
NEWTON,	43,417.13	-	-	142,793.70	7,208.09	-	-	-	-	15,314.63	18,514.63
FITCHBURG,	39,742.90	-	-	85,604.13	7,370.90	-	-	-	-	12,593.82	24,496.23
TAUNTON,	37,903.37	98,503.51	5,882.28	94,748.33	352.14	1,800.00	2,967.50	3,921.70	-	19,768.00	6,279.40
LYVERETT,	27,019.53	-	-	113,742.72	996.35	-	1,152.00	2,270.25	47.00	39,293.54	17,693.39
QUINCY,	28,194.55	-	-	122,036.44	3,691.94	-	5,433.20	1,697.62	296.00	14,526.90	42,342.35
CHELSEA,	22,515.39	-	-	126,066.29	1,264.03	-	-	-	-	-	19,094.97
PITTSFIELD,	18,131.08	-	-	110,112.94	8,875.93	320.35	-	-	-	-	8,058.24
WALTHAM,	21,382.60	-	-	92,072.19	1,094.45	101.10	2,121.50	3,384.48	2,207.14	17,161.11	13,967.50
CHICPEE,	6,830.16	-	-	46,966.56	3,691.94	135.00	1,081.00	1,615.60	75.00	2.70	13,792.08
GLOUCESTER,	16,339.91	51,115.23	3,507.16	108,729.19	1,744.77	-	523.00	-	27.00	-	12,430.34
MEDFORD,	19,663.16	-	-	67,728.37	1,005.15	-	4,160.75	1,300.00	-	44,229.69	13,448.76
NORTH ADAMS,	13,726.51	-	-	41,023.51	1,093.25	898.95	2,591.64	2,508.31	-	-	698.44
NORTHAMPTON,	22,734.60	-	-	54,111.62	3,014.27	-	1,622.69	2,194.44	-	1,738.73	27,403.75
DEVERLY,	15,037.46	-	-	71,536.40	710.79	-	-	-	-	4,764.18	11,641.00
MELROSE,	16,905.33	-	-	44,605.50	3,254.58	38.00	2,597.10	3,254.54	68.50	21,389.10	10,376.65
WOBURN,	14,900.00	-	-	52,383.05	423.11	-	915.00	2,745.23	11.40	3,384.78	9,376.79
NEWBURYPORT,	21,647.55	-	-	62,023.96	329.05	-	239.00	-	-	6,467.58	10,467.58
MARLBOROUGH,	22,047.96	-	-	45,432.88	423.39	-	60.00	-	-	13,078.37	7,740.58
33 Cities,	\$2,289,155.51	\$653,799.24	\$22,850.29	\$7,677,767.99	\$771,967.66	\$1,404,365.13	\$104,958.19	\$112,217.77	\$7,864.56	\$2,448,484.98	\$1,390,260.50

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).
1. General Government.

CITIES.	Population of 1910	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON,	688,092	\$41,998.19	\$58.73	-	\$33,298.64	\$84.00	\$7,673.55	\$525.94	\$337.33
WORCESTER,	145,986	9,304.31	-	-	4,995.01	1,101.00	1,894.37	1,313.93	8.66
FALL RIVER,	119,205	2,948.55	-	-	857.76	-	1,378.80	3.33	-
LOWELL,	108,294	1,770.71	-	-	628.00	174.00	968.71	-	-
CAMBRIDGE,	104,839	5,515.24	-	-	2,558.45	-	1,288.95	10.01	1,875.83
NEW BEDFORD,	96,652	7,529.24	-	-	4,292.75	193.00	2,005.65	656.53	331.31
LYNN,	89,336	5,111.90	-	-	3,775.89	26.30	1,264.53	27.73	29.45
SPRINGFIELD,	88,926	14,928.96	-	-	3,551.39	472.10	1,517.35	12.36	9,375.76
LAWRENCE,	85,892	1,534.10	-	-	-	-	451.20	5.40	877.50
SOMERVILLE,	77,236	5,697.01	-	-	4,504.38	-	1,130.73	61.90	-
HOLYOKE,	57,730	5,084.54	-	\$2.86	2,953.58	11.31	2,479.94	2,479.94	2,607.00
BROCKTON,	56,878	3,604.37	2.08	-	2,560.45	-	342.75	233.92	42.89
MALDEN,	44,404	2,806.27	12.32	-	-	-	233.50	-	-
HAVERHILL,	44,115	5,268.63	-	5.27	2,015.50	498.60	849.95	23.31	1,876.00
SALEM,	43,697	1,400.73	-	-	1,681.39	-	419.34	-	-
NEWTON,	39,806	4,300.09	-	-	2,276.39	-	606.60	207.10	1,300.00
FITCHBURG,	37,526	2,210.57	-	-	213.90	336.00	653.90	1.20	1,105.57
TAUNTON,	34,259	713.86	-	-	285.09	-	428.77	-	-
EVERETT,	33,494	2,053.75	47	-	1,760.75	-	227.03	5.50	-
QUINCY,	32,643	2,917.39	-	-	2,230.19	-	471.80	123.00	-
CHELSEA,	32,452	4,271.88	-	-	3,691.68	-	417.40	6.90	155.90
PITTSFIELD,	32,121	672.35	-	-	41.90	51.00	580.15	-	-
WALFHAM,	30,637	805.67	-	-	633.27	-	108.50	20.50	22.40
CHICOPEE,	25,401	948.09	-	-	329.69	-	-	-	619.00
GLOUCESTER,	24,398	3,861.96	-	45.40	1,916.81	-	79.75	-	1,821.00
MEDFORD,	23,150	2,141.70	-	3.20	1,954.25	-	184.25	-	-
NORFOLK ADAMS,	22,019	264.79	-	-	131.23	-	133.06	.50	-
NORFOLK,	19,431	429.95	-	-	-	204.00	110.95	-	115.00
BEVERLY,	18,650	566.38	-	-	-	-	84.50	1.00	480.86
MELROSE,	15,715	5,536.39	-	-	1,603.48	-	218.90	-	3,714.01
WOBURN,	15,208	329.88	-	-	147.60	-	170.16	12.12	-
NEWBURGH,	14,949	738.63	11.50	-	151.08	123.00	49.95	5.00	385.00
MARLBOROUGH,	14,579	540.80	-	-	441.30	47.00	52.50	-	-
33 Cities,	2,311,396	\$147,497.16	\$365.10	\$56.73	\$85,277.88	\$3,321.31	\$28,860.55	\$5,764.12	\$27,151.47

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

2. Protection of Persons and Property.

CITIES.	Population of 1910	A Total Receipts	B Police Department	C Fire Department	D Militia	E Inspection	F. FORESTRY		G Other Protection of Persons and Property
							Insect Pest Extermination	Planting and Trimming Trees	
Boston.	686,092	\$69,215.84	\$13,874.22	\$4,609.23	-	\$15,273.35	\$30,389.54	-	\$69.50
Worcester.	145,986	14,392.13	9,235.26	2,425.76	-	1,340.46	564.15	-	826.50
Fall River.	119,295	3,032.39	1,424.76	86.21	-	714.10	798.57	\$8.75	-
Lowell.	108,294	3,562.52	2,495.94	31.14	-	994.40	41.04	-	-
Cambridge.	104,839	1,646.99	613.60	202.45	-	759.69	71.25	-	-
New Bedford.	96,652	1,150.13	-	157.95	-	902.18	-	-	-
Lynn.	89,336	4,914.20	1,370.44	1,101.39	\$25.00	1,104.39	123.99	-	1,188.99
Springfield.	88,926	5,590.56	2,033.97	2,490.75	35.00	670.83	-	360.01	1,049.00
Lawrence.	85,892	2,142.68	550.00	26.07	-	372.99	144.62	-	-
Somerville.	77,236	2,473.38	1,652.40	35.08	-	475.90	-	-	310.00
Holyoke.	57,730	1,110.84	305.99	509.57	-	300.28	22.14	1,263.69	5.00
Brockton.	56,878	3,768.89	468.38	1,160.04	-	515.64	452.00	3.75	339.00
Malden.	44,404	1,280.95	-	554.35	-	270.85	-	-	-
Haverhill.	44,115	1,064.63	153.63	60.44	-	468.10	82.71	-	299.75
Salem.	43,697	2,637.67	1,273.54	93.85	-	391.02	-	94.26	785.00
Newton.	39,806	3,023.45	1,218.99	150.18	-	189.12	1,117.55	347.61	-
Fitchburg.	37,826	4,625.25	1,570.86	947.55	-	371.48	775.17	1,960.19	-
Taunton.	34,259	3,898.04	812.98	274.00	-	206.95	1,258.33	-	1,345.78
Everett.	33,484	1,266.72	943.65	75.00	-	162.57	60.10	-	85.50
Quincy.	32,642	4,454.58	37.30	61.88	-	235.30	24.58	-	60.00
Chelsea.	32,452	2,980.06	425.28	2,259.96	-	251.82	-	-	18.42
Pittsfield.	32,121	708.44	-	137.42	-	* 376.02	-	-	105.00
Waltham.	27,834	3,210.95	1,250.55	378.20	-	250.58	1,196.43	135.19	-
Chicopee.	25,401	3,325.90	4.35	226.56	-	94.99	-	-	-
Gloucester.	24,398	3,020.20	892.15	148.59	-	222.12	1,757.34	-	-
Medford.	23,150	1,110.90	65.35	442.90	-	116.14	440.21	46.30	-
North Adams.	22,019	239.49	-	1.50	-	237.99	-	-	-
Northampton.	19,431	1,191.25	690.33	352.36	-	137.31	11.25	-	-
Beverly.	18,650	692.10	-	175.05	-	357.64	159.41	-	-
Melrose.	15,715	114.54	22.00	24.00	-	47.54	-	-	21.00
Woburn.	15,308	4,137.90	500.00	2.00	-	84.15	3,651.75	-	-
Newburyport.	14,949	2,014.91	1,400.00	259.10	-	193.68	788.67	73.36	-
Marlborough.	14,579	1,965.09	500.00	518.80	-	157.62	-	-	-
33 Cities.	2,311,396	\$152,963.57	\$50,645.92	\$19,979.33	\$60.00	\$28,427.20	\$43,919.57	\$3,293.11	\$6,598.44

* Includes \$17.05 receipts on account of forest fires.

* Includes inspection of petroleum.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
3. Health and Sanitation.

CITIES.	Population of 1919	A Total Receipts	B. HEALTH			C. SANITATION			D Other Health and Sanitation
			Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	
BOSTON,	686,062	\$188,801.28	\$8,064.99	\$83,284.22	\$1,068.40	\$7,794.30	\$76,485.01	\$1,516.92	\$587.44
WORCESTER,	145,966	43,751.34	6,130.23	270.47	57.70	1,302.10	33,985.93	—	4.91
FALL RIVER,	119,295	6,615.90	1,518.26	4,965.54	112.10	—	6,434.87	—	—
LOWELL,	106,294	7,193.06	509.17	19.00	1.00	229.02	13,613.14	—	—
CAMBRIDGE,	104,839	34,144.21	5,413.89	14,467.59	610.70	38.89	—	—	—
NEW BEDFORD,	96,652	19,661.68	3,873.29	3,374.96	208.50	12,204.93	—	—	—
LYNN,	89,336	20,915.73	3,610.40	6,658.46	331.03	1,568.90	8,747.94	—	—
SPRINGFIELD,	88,926	13,633.23	3,189.51	2,450.68	51.66	6,791.34	1,150.04	—	—
LAWRENCE,	85,892	14,325.44	263.28	11,598.21	3.35	999.00	1,244.75	—	216.85
SOMERVILLE,	77,236	22,364.42	11,633.71	—	215.56	—	10,515.15	—	—
HOLYOKE,	57,750	4,020.39	448.84	3,431.74	21.85	104.37	13.69	—	—
BROCKTON,	56,878	79,990.00	939.28	48.40	13.35	62,481.78	16,507.19	—	—
MALDEN,	44,404	13,419.72	8,253.60	788.58	92.37	8.59	4,276.58	—	—
HAVERHILL,	44,115	1,897.58	1,069.54	286.87	78.43	460.74	2.00	—	—
SALEM,	43,607	12,328.68	3,490.19	—	309.01	6,079.36	2,460.12	—	—
NEWTON,	39,806	8,368.84	1,516.27	—	—	6,852.57	—	—	—
FITCHBURG,	37,826	989.57	191.78	310.00	12.61	475.18	—	—	—
TAUNTON,	34,259	12,893.57	8.40	87.70	5.00	10,173.14	2,605.48	—	13.85
EVERETT,	33,454	924.97	572.49	345.77	6.71	—	—	—	—
QUINCY,	32,642	14,093.76	296.07	267.50	75.00	7,325.20	6,129.99	—	—
CHELSEA,	32,452	1,635.24	1,334.81	182.88	117.55	—	—	—	—
PITTSFIELD,	32,121	5,262.99	628.17	186.85	—	4,447.97	—	—	—
WALTHAM,	27,834	9,206.88	534.00	1,940.41	40.12	4,142.35	2,550.00	—	—
CHICOPPE,	25,401	660.50	291.46	378.04	—	—	—	—	—
GLOUCESTER,	24,398	38.29	—	18.57	5.00	14.72	—	—	—
MEDFORD,	23,150	3,958.74	619.82	—	38.85	44.07	3,256.00	—	—
NORTH ADAMS,	22,019	182.27	54.25	—	—	128.02	—	—	—
NORTHAMPTON,	19,431	2,082.46	1,429.89	—	—	652.57	—	—	—
BEVERLY,	18,650	207.06	207.06	—	—	—	—	—	—
MELROSE,	15,715	2,954.16	304.65	—	34.00	2,615.51	—	—	—
WOBURN,	15,308	59.86	44.71	71.14	5.70	65.37	164.29	—	—
NEWBURYPORT,	14,949	306.50	—	—	—	9,716.48	—	—	—
MARLBOROUGH,	14,579	9,755.88	39.40	—	—	—	—	—	—
33 Cities,	2,311,896	\$556,454.20	\$66,481.41	\$145,463.58	\$3,515.55	\$146,771.52	\$192,132.17	\$1,516.92	\$322.05

1 Includes receipts on account of tuberculosis.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
4. Highways.

CITIES.	Population of 1910	A Total Receipts	B General	C Sidewalks and Curbings	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON,	686,092	\$39,071.75	\$37,871.75	-	-	-	\$1,200.00	-
WORCESTER,	145,986	57,744.34	57,697.32	-	-	-	47.02	-
FALL RIVER,	119,295	927.49	780.06	-	-	\$96.83	50.60	-
LOWELL,	106,294	1,096.44	1,082.30	-	-	-	-	-
CAMBRIDGE,	104,539	3,506.97	1,706.52	-	-	393.43	-	-
NEW BEDFORD,	96,652	48,466.96	48,466.96	-	-	-	-	-
Lynn,	89,336	3,756.43	1,423.04	-	-	492.95	-	\$118.30
SPRINGFIELD,	88,626	9,961.21	8,324.29	-	-	128.13	-	94.30
LAWRENCE,	85,892	1,404.27	1,404.27	-	-	-	-	-
SOMERVILLE,	77,236	1,706.91	1,463.29	-	-	223.36	-	-
HOLYOKE,	57,730	1,736.67	1,241.64	-	-	129.02	-	-
BROCKTON,	56,378	2,970.20	2,580.58	-	-	248.96	50.00	-
MALDEN,	44,404	555.54	341.16	-	-	-	-	-
HAVERHILL,	44,115	641.18	619.31	-	-	-	21.87	-
SALEM,	43,697	3,955.05	-	-	-	36.05	-	3,955.05
NEWTON,	39,806	8,133.30	7,611.79	-	-	3.78	-	6.00
FITCHBURG,	37,326	3,474.33	2,807.54	-	-	-	-	-
TAUNTON,	34,259	82.95	82.95	-	-	-	-	-
EVERETT,	33,434	1,614.74	935.49	-	-	575.00	-	-
QUINCY,	32,642	2,406.56	2,300.32	-	-	151.04	15.00	-
CHELSEA,	32,452	641.30	641.30	-	-	-	-	-
PITTSFIELD,	32,121	908.58	908.58	-	-	-	-	-
WALTHAM,	27,634	387.83	387.83	-	-	-	-	-
CHICPEE,	25,401	662.53	657.93	-	-	25.00	-	-
GLOUCESTER,	24,396	237.73	137.35	-	-	140.00	-	-
MEDFORD,	23,150	2,500.06	2,029.22	-	\$0.50	361.29	-	-
NORTH ADAMS,	22,019	22,777.41	2,043.25	-	-	113.60	-	-
NORTHAMPTON,	18,431	4,091.95	4,081.65	-	-	-	-	-
BEVERLY,	15,650	37.07	37.07	-	-	-	-	-
MELROSE,	15,715	729.73	729.73	-	-	-	-	-
WOBURN,	15,395	189.98	176.76	-	-	12.52	-	-
NEWBURYPORT,	14,940	2,541.84	2,474.94	-	9.78	14.22	-	-
MARLBOROUGH,	14,370	1,140.61	1,140.61	-	-	-	-	-
33 Cities,	2,311,396	\$206,149.21	\$192,557.06	\$6,692.19	\$10.28	\$3,145.13	\$1,563.91	\$4,173.65

TABLE IV.—Detail of Departmental Earnings (Column D, Table III) — Continued.
5. Charities.

CITIES.	Population of 1910	A Total Receipts	B. ALMSHOUSES				C. RECEIPTS (EXCEPT FOR ALMSHOUSES) FROM —			
			Sale of Produce and Stock	Board	Miscellaneous	Individuals	Cities and Towns	State	Municipal General Hospitals	Miscellaneous
BOSTON,	686,092	\$215,724.73	\$45.00	\$19,686.99	\$44.00	\$467.14	\$33,920.84	\$38,087.07	\$114,608.54	1 \$8,865.15
WORCESTER,	145,986	78,549.82	1,776.38	2,537.19	1,137.14	35.03	1,245.17	1,747.06	70,071.85	—
FALL RIVER,	119,295	10,057.37	288.43	—	—	1,169.53	2,366.13	5,638.62	594.86	—
LOWELL,	106,294	4,664.57	172.76	1,906.20	137.46	3.00	1,301.19	1,143.96	—	—
CAMBRIDGE,	104,839	9,058.86	4,882.80	532.62	61.35	49.40	1,977.16	2,055.53	—	—
NEW BEDFORD,	96,652	13,790.17	1,573.28	—	—	1,347.21	2,997.19	7,872.49	—	—
LYNN,	89,336	13,904.63	2,771.79	—	79.64	—	6,323.82	4,729.68	—	—
SPRINGFIELD,	88,926	16,958.02	2,718.31	3,674.45	2.00	149.84	5,116.68	5,296.74	—	—
LAWRENCE,	86,892	9,192.42	177.74	2,561.93	148.89	28.05	2,093.67	4,182.14	—	—
SOMERVILLE,	77,236	10,123.79	4,925.11	601.04	—	36.15	3,285.61	1,275.88	—	—
HOLYOKE,	57,730	7,068.19	587.70	1,227.50	—	3.14	1,985.80	3,264.05	—	—
BROCKTON,	56,878	8,723.01	2,281.59	2,51.07	392.54	16.00	5,209.41	572.40	—	—
MALDEN,	44,404	11,185.75	1,386.00	1,099.85	—	66.50	3,869.09	4,764.31	—	—
HAVERHILL,	44,115	16,243.50	1,099.16	646.38	136.80	86.00	1,628.81	1,181.04	11,462.52	2.79
SALEM,	43,697	6,655.00	519.35	331.81	—	—	4,393.75	1,410.09	—	—
NEWTON,	39,906	5,322.68	133.85	399.99	124.71	16.00	2,306.10	2,342.03	—	—
FITCHBURG,	37,826	22,464.65	549.16	—	—	14.00	1,101.62	685.70	—	—
TAUNTON,	34,259	5,887.79	3,054.60	823.00	20.12	9.56	657.11	1,323.40	—	—
EVERETT,	33,494	5,028.88	—	—	—	—	4,076.65	935.33	—	—
QUINCY,	32,642	1,126.26	—	488.00	—	70.43	352.07	286.19	—	—
CHELSEA,	32,462	4,717.66	—	—	—	—	3,017.08	1,630.15	—	—
PITTSFIELD,	32,121	4,317.32	—	1,599.76	—	—	1,911.61	805.95	—	—
WALTHAM,	27,834	1,552.28	148.50	5.62	—	59.85	629.14	709.17	—	—
CHICOPPEE,	26,401	2,426.02	130.58	—	—	—	1,206.80	1,088.64	—	—
GLOUCESTER,	24,398	1,796.13	—	181.21	—	—	792.16	822.76	—	—
MEDFORD,	23,150	2,558.59	355.10	236.00	2.50	4.00	1,491.09	469.90	—	—
NORTH ADAMS,	22,019	6,138.87	2,004.94	75.00	—	—	2,187.00	1,271.93	—	—
NORTHAMPTON,	19,431	2,900.25	152.00	626.00	7.50	163.05	1,488.45	463.25	—	—
BEVERLY,	18,660	3,593.79	—	510.85	2.00	—	2,355.31	725.63	—	—
MELROSE,	15,715	2,166.26	1,048.39	—	—	343.65	497.49	276.83	—	—
WOBURN,	15,308	2,789.18	645.50	468.07	413.19	119.01	1,000.65	152.76	—	—
NEWBURFORD,	14,949	2,034.21	35.21	—	157.84	590.59	1,243.07	7.50	—	—
MALBOROUGH,	14,579	3,064.88	1,914.80	2.00	—	15.79	1,001.91	130.18	—	—
33 Cities,	2,311,396	\$511,785.83	\$35,477.93	\$40,462.53	\$2,867.68	\$4,869.92	\$106,029.63	\$97,343.36	\$216,861.84	\$8,867.94

1 Children's Institution Department, \$853.25; Suffolk School for Boys, \$9,424.36; Administration Building, \$1,536.35; Steamer Monitor, \$51.19.

* Quasi-public Hospital.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*6. *Soldiers' Benefits.*

CITIES.	Popu- lation of 1910	A	B	C	D	E
		TOTAL RECEIPTS	State Aid	Military Aid	Soldiers' Burials	Soldiers' Relief
BOSTON,	686,092	\$95,074.00	\$85,459.00	\$5,101.00	\$4,514.00	-
WORCESTER,	145,986	23,729.00	21,391.00	1,191.00	1,147.00	-
FALL RIVER,	119,295	7,820.00	7,427.00	60.00	333.00	-
LOWELL,	106,294	18,477.00	16,039.00	1,693.00	740.00	-
CAMBRIDGE,	104,839	12,819.00	11,739.00	393.00	629.00	\$58.00
NEW BEDFORD,	96,652	15,940.00	12,144.00	2,919.00	777.00	-
LYNN,	89,336	32,134.50	26,850.00	3,027.50	2,257.00	-
SPRINGFIELD,	88,926	13,723.30	13,021.00	41.00	629.00	32.30
LAWRENCE,	85,892	5,915.00	5,528.00	180.00	407.00	-
SOMERVILLE,	77,236	16,335.00	15,563.00	342.00	370.00	60.00
HOLYOKE,	57,730	2,596.00	2,186.00	336.00	74.00	-
BROCKTON,	56,878	18,433.50	15,568.00	2,249.50	592.00	24.00
MALDEN,	44,404	8,181.50	7,563.50	322.00	296.00	-
HAVERHILL,	44,115	15,437.50	14,470.50	192.00	666.00	109.00
SALEM,	43,697	15,467.00	14,459.00	157.00	851.00	-
NEWTON,	39,806	2,918.00	2,918.00	-	-	-
FITCHBURG,	37,826	4,673.00	4,151.00	237.00	185.00	-
TAUNTON,	34,259	7,745.00	7,159.00	216.00	370.00	-
EVERETT,	33,484	5,616.00	5,304.00	-	222.00	-
QUINCY,	32,642	5,102.00	4,707.00	138.00	257.00	-
CHELSEA,	32,452	6,637.00	5,068.00	128.00	1,443.00	-
PITTSFIELD,	32,121	4,188.00	4,088.00	24.00	74.00	-
WALTHAM,	25,401	3,938.00	3,598.00	192.00	148.00	-
CHICOPEE,	24,398	1,390.00	1,148.00	168.00	74.00	-
GLOUCESTER,	23,150	5,553.00	4,900.00	651.50	370.00	-
MEDFORD,	22,019	3,590.00	3,516.00	246.00	407.00	-
NORTH ADAMS,	19,431	4,209.84	3,784.92	-	74.00	-
NORTHAMPTON,	18,650	7,616.00	6,473.00	995.00	148.00	313.92
BEVERLY,	15,715	2,958.00	2,854.00	30.00	74.00	-
MELROSE,	15,308	4,478.00	4,367.00	-	111.00	-
WOBURN,	14,949	9,346.89	8,782.00	48.00	370.00	166.89
NEWBURYPORT,	14,579	5,203.00	4,996.00	43.00	111.00	53.00
MARLBOROUGH,						
33 Cities,	2,311,396	\$395,484.03	\$354,510.42	\$21,325.50	\$18,831.00	\$817.11

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*7. *Education.*

CITIES.	Popu- lation of 1910	A	B	C	D	E
		TOTAL RECEIPTS	Tuition and Trans- portation of State Wards	Other Tuition	Sale of Text Books and Supplies	Miscella- neous
BOSTON,	686,092	\$77,780.42	\$24,545.33	\$35,859.61	\$12,965.13	\$4,410.35
WORCESTER,	145,986	18,147.20	24.00	11,135.87	5,990.40	996.93
FALL RIVER,	119,295	7,263.31	-	7,095.81	-	167.50
LOWELL,	106,294	12,143.45	472.00	11,438.79	75.00	157.66
CAMBRIDGE,	104,839	7,274.79	843.00	3,911.00	2,084.79	436.00
NEW BEDFORD,	96,652	5,715.39	122.50	5,234.85	358.04	-
LYNN,	89,336	1,817.62	386.50	842.50	259.39	329.23
SPRINGFIELD,	88,926	33,800.96	150.50	17,980.91	432.22	15,237.33
LAWRENCE,	85,892	6,656.51	26.00	6,477.60	101.05	51.86
SOMERVILLE,	77,236	1,217.73	258.00	676.45	28.79	254.49
HOLYOKE,	57,730	1,271.46	52.00	1,005.00	100.46	114.00
BROCKTON,	56,878	2,049.01	122.50	524.00	840.09	562.42
MALDEN,	44,404	1,588.99	311.00	783.40	464.92	29.67
HAVERHILL,	44,115	2,660.71	119.00	1,920.00	26.41	595.30
SALEM,	43,697	1,026.73	105.50	734.92	-	186.31
NEWTON,	39,806	8,153.10	87.00	6,529.00	848.43	688.67
FITCHBURG,	37,826	759.45	102.00	600.00	57.45	-
TAUNTON,	34,259	6,136.79	553.00	5,406.65	170.74	6.40
EVERETT,	33,484	880.16	91.00	165.50	352.63	271.03
QUINCY,	32,642	1,633.04	288.50	1,036.86	222.68	85.00
CHELSEA,	32,452	434.69	9.00	32.50	271.19	122.00
PITTSFIELD,	32,121	2,114.40	97.00	2,000.00	-	17.40
WALTHAM,	27,834	1,541.96	161.00	1,296.87	70.79	13.30
CHICOPEE,	25,401	220.50	138.00	82.50	-	-
GLOUCESTER,	24,398	607.60	4.00	588.00	-	15.60
MEDFORD,	23,150	803.50	758.50	45.00	-	-
NORTH ADAMS,	22,019	1,742.25	-	1,331.27	56.98	354.00
NORTHAMPTON,	19,431	7,535.46	167.50	5,105.16	62.96	2,199.84
BEVERLY,	18,650	1,998.14	154.00	1,813.00	31.14	-
MELROSE,	15,715	2,005.49	390.00	1,557.94	24.75	32.80
WOBURN,	15,308	1,665.92	814.00	754.50	32.42	65.00
NEWBURYPORT,	14,949	3,476.30	117.70	2,092.00	45.02	1,221.58
MARLBOROUGH,	14,579	319.70	186.50	82.00	24.20	27.00
33 Cities,	2,311,396	\$222,442.73	\$31,656.53	\$136,139.46	\$25,998.07	\$28,648.67

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1910	A TOTAL RECEIPTS	B Fines, Rentals, and Sales	C Miscella- neous
BOSTON,	686,092	\$6,888.58	\$6,566.60	\$321.98
WORCESTER,	145,986	1,719.38	1,700.38	19.00
FALL RIVER,	119,295	381.71	381.71	-
LOWELL,	106,294	964.75	959.40	5.35
CAMBRIDGE,	104,839	1,011.38	1,011.38	-
NEW BEDFORD,	96,652	825.37	825.37	-
LYNN,	89,336	1,054.47	1,054.47	-
SPRINGFIELD,	88,926	-	-	-
LAWRENCE,	85,892	164.98	164.98	-
SOMERVILLE,	77,236	1,154.20	1,154.20	-
HOLYOKE,	57,730	-	-	-
BROCKTON,	56,878	643.03	643.03	-
MALDEN,	44,404	628.60	513.07	115.53
HAVERHILL,	44,115	822.27	822.27	-
SALEM,	43,697	503.42	503.42	-
NEWTON,	39,806	2,716.72	2,716.72	-
FITCHBURG,	37,826	229.49	222.27	7.22
TAUNTON,	34,259	340.19	330.19	10.00
EVERETT,	33,484	393.06	393.06	-
QUINCY,	32,642	390.96	390.96	-
CHELSEA,	32,452	394.03	394.03	-
PITTSFIELD,	32,121	-	-	-
WALTHAM,	27,834	474.00	474.00	-
CHICOPEE,	25,401	187.62	187.62	-
GLOUCESTER,	24,398	-	-	-
MEDFORD,	23,150	486.17	483.17	3.00
NORTH ADAMS,	22,019	328.56	324.65	3.91
NORTHAMPTON,	19,431	311.44	236.44	75.00
BEVERLY,	18,650	99.94	99.94	-
MELROSE,	15,715	319.51	319.51	-
WOBURN,	15,308	240.88	140.88	100.00
NEWBURYPORT,	14,949	171.17	21.17	150.00
MARLBOROUGH,	14,579	29.70	29.70	-
33 Cities,	2,311,396	\$23,875.58	\$23,064.59	\$810.99

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

9. Recreation.

CITIES.	Popu- lation of 1910	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasias	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON,	686,092	\$38,688.67	\$8,979.85	\$33.00	\$29,675.82	-
WORCESTER,	145,986	4,799.48	4,195.02	514.76	87.00	\$2.70
FALL RIVER,	119,295	-	-	-	-	-
LOWELL,	106,294	1,393.23	1,393.23	-	-	-
CAMBRIDGE,	104,839	2,372.68	892.07	488.17	734.69	257.75
NEW BEDFORD,	96,652	930.95	273.77	-	657.18	-
LYNN,	89,336	3,256.38	3,226.38	30.00	-	-
SPRINGFIELD,	88,926	1,677.23	1,190.23	-	487.00	-
LAWRENCE,	85,892	39.38	39.38	-	-	-
SOMERVILLE,	77,236	1,454.53	100.00	539.00	815.53	-
HOLYOKE,	57,730	3.00	3.00	-	-	-
BROCKTON,	56,878	-	-	-	-	-
MALDEN,	44,404	121.25	121.25	-	-	-
HAVERHILL,	44,115	314.35	294.35	20.00	-	-
SALEM,	43,697	1,504.85	1,504.85	-	-	-
NEWTON,	39,806	68.04	68.04	-	-	-
FITCHBURG,	37,826	339.55	281.05	58.50	-	-
TAUNTON,	34,259	15.00	15.00	-	-	-
EVERETT,	33,484	141.55	-	105.00	36.55	-
QUINCY,	32,642	-	-	-	-	-
CHELSEA,	32,452	150.00	150.00	-	-	-
PITTSFIELD,	32,121	10.00	10.00	-	-	-
WALTHAM,	27,834	-	-	-	-	-
CHICOPEE,	25,401	-	-	-	-	-
GLOUCESTER,	24,398	265.00	265.00	-	-	-
MEDFORD,	23,150	275.00	275.00	-	-	-
NORTH ADAMS,	22,019	-	-	-	-	-
NORTHAMPTON,	19,431	-	-	-	-	-
BEVERLY,	18,650	-	-	-	-	-
MELROSE,	15,715	121.25	121.25	-	-	-
WOBURN,	15,308	-	-	-	-	-
NEWBURYPORT,	14,949	16.50	16.50	-	-	-
MARLBOROUGH,	14,579	-	-	-	-	-
33 Cities,	2,311,396	\$57,957.87	\$28,415.22	\$1,788.48	\$32,493.77	\$266.45

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A Total Receipts	B On Deposits	C On Taxes	D On Special Assessments	E. ON TRUST AND INVESTMENT FUNDS					F Miscellaneous	
					PUBLIC TRUST FUNDS						
					Charity	School	Library	Cemetery	Other		
BOSTON,	\$688,600.80	\$135,621.26	\$191,110.54	\$41,247.84	\$43,037.32	\$50,445.65	\$18,197.82	\$6,261.97	\$198,334.52	\$60.00	\$4,283.88
WORCESTER,	61,088.24	6,805.04	16,235.25	4,179.43	12,694.96	529.20	3,652.87	6,505.87	10,192.31	271.42	21.89
FALL RIVER,	20,425.36	—	12,175.61	—	—	2,622.67	—	5,627.08	—	—	—
LOWELL,	34,816.85	4,471.92	23,524.73	—	2,100.00	—	3,513.03	1,147.17	60.00	—	—
CAMBRIDGE,	29,899.41	7,240.50	15,749.98	197.27	629.24	—	1,021.82	3,858.81	1,201.79	—	—
NEW BEDFORD,	33,171.43	5,032.33	2,452.24	583.08	—	3,060.00	14,496.00	7,547.78	—	—	—
LYNN,	37,060.00	6,903.75	19,013.92	92.34	667.09	93.34	414.60	9,493.21	59.45	322.30	—
SPRINGFIELD,	31,399.53	12,632.69	17,412.12	—	1,240.40	—	—	—	—	—	114.32
LAWRENCE,	29,349.44	6,477.24	16,768.22	—	—	142.28	200.00	5,741.40	20.30	—	—
SOMERVILLE,	14,126.75	4,469.90	8,335.49	590.40	—	100.00	630.96	—	—	—	—
HOLYOKE,	46,739.85	7,806.79	7,223.06	—	—	—	—	288.37	—	31,710.00	—
BROCKTON,	20,615.24	2,762.92	12,332.43	1,594.82	3,323.29	—	313.41	4,107.26	—	—	—
MALDEN,	39,253.36	2,085.96	16,642.91	477.05	—	—	15,940.18	—	—	—	—
HAVERHILL,	26,900.45	4,328.01	14,040.21	16.35	175.00	85.56	6,730.53	69.05	—	1,455.74	—
SALEM,	17,989.32	1,977.87	5,712.14	—	3,629.33	1,090.38	2,301.75	2,260.80	1,017.05	—	—
NEWTON,	18,514.63	3,867.70	8,423.47	1,901.17	164.34	13.88	1,855.98	—	1,040.00	1,248.09	—
FITCHBURG,	24,498.23	—	6,481.00	215.39	15,647.75	—	637.59	1,516.50	—	—	—
TAUNTON,	6,279.40	1,580.44	2,276.64	654.43	—	—	40.40	1,726.95	—	—	.54
EVERETT,	17,693.38	1,789.33	14,852.39	194.76	—	—	—	856.90	—	—	—
QUINCY,	42,342.35	3,902.09	16,740.85	3,231.41	80.80	15,529.32	899.66	1,446.89	—	—	511.33
CHELSEA,	19,694.97	2,670.72	16,053.09	—	521.20	—	449.96	—	—	—	—
PITTSFIELD,	8,058.24	2,663.96	5,072.70	321.58	—	—	—	—	—	—	—
WALTHAM,	13,387.50	1,645.98	5,143.88	341.34	1,120.60	—	2,572.01	2,538.96	—	—	4.73
CHICOPPEE,	4,792.08	1,180.87	2,787.40	—	—	—	212.67	611.14	—	—	—
GLOUCESTER,	12,430.34	1,405.55	7,064.33	—	2,786.64	412.24	—	53.74	707.84	—	—
MEDFORD,	13,448.76	2,406.44	7,719.06	745.00	1,015.89	—	139.60	1,377.77	13.93	—	31.07
NORTH ADAMS,	698.44	74.32	—	25.74	—	—	32.02	206.36	—	360.00	—
NORTHAMPTON,	27,403.75	3,446.80	1,652.28	—	40.40	151.20	19,886.21	852.54	—	1,375.32	—
BEVERLY,	11,641.00	1,813.00	4,869.37	2,254.83	35.00	156.06	1,011.88	1,500.86	—	—	—
MELROSE,	10,376.65	723.05	7,608.01	749.18	—	—	104.20	1,192.21	—	—	—
WOBURN,	9,376.79	449.61	3,290.36	2.31	225.44	120.00	3,224.60	1,274.62	—	1,015.29	—
NEWBURYPORT,	10,467.38	912.50	3,340.06	—	611.32	656.00	3,173.49	1,676.71	—	483.18	—
MALBOROUGH,	7,740.58	1,425.50	4,342.07	—	—	446.36	423.98	291.48	40.40	—	159.47
33 Cities,	\$1,299,260.50	\$249,574.04	\$496,445.81	\$59,615.72	\$89,746.61	\$75,654.14	\$102,976.22	\$39,355.69	\$214,364.39	\$39,361.84	\$6,127.32

STATISTICS OF MUNICIPAL FINANCES.

TABLE VI. — Summary of Revenue Receipts.

Cities.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public En- terprises	K Cemeteries	L Interest
BOSTON, ..	\$32,965,262.02	\$23,918,946.19	\$1,226,053.55	\$76,502.42	\$86,922.40	\$781.97	\$216,992.62	\$119,941.36	\$775,028.46	\$4,421,267.86	\$31,226.21	\$2,091,578.98
WORCESTER, ..	4,099,530.30	2,679,649.40	204,650.75	9,637.94	87,315.14	10.40	134,718.05	21,349.81	252,168.63	453,248.78	18,049.36	238,732.04
FALL RIVER, ..	2,404,830.13	1,787,450.12	149,610.80	7,768.22	7,859.55	—	13,907.39	11,995.61	38,385.92	338,009.46	16,218.45	134,330.51
LOWELL, ..	2,145,083.50	1,597,476.45	116,623.00	6,487.04	16,839.61	—	40,705.41	10,701.43	51,507.42	211,159.91	11,825.06	81,738.17
CAMBRIDGE, ..	3,087,148.15	2,318,350.65	4,655.75	4,928.17	9,621.91	2.50	56,127.95	13,709.33	77,889.24	398,462.52	14,898.39	188,601.74
NEW BEDFORD, ..	2,671,392.37	1,969,449.24	92,531.25	3,313.59	19,436.84	185.40	45,028.85	11,006.01	114,101.42	290,784.40	16,465.92	109,059.45
LYNN, ..	2,230,179.07	1,625,145.80	10,491.91	9,309.62	3,363.25	—	48,901.28	10,209.88	91,480.36	323,967.68	23,201.25	84,118.04
SPRINGFIELD, ..	3,400,573.37	2,662,766.14	118,928.80	12,126.13	11,398.62	—	83,775.61	16,446.00	110,273.47	415,233.04	12,420.93	69,653.56
LAWRENCE, ..	1,681,360.72	1,261,713.91	123,010.42	5,945.00	15,483.93	—	35,440.02	4,909.33	41,532.62	141,346.04	—	39,558.52
SOMERVILLE, ..	1,909,317.43	1,328,055.47	3,944.25	2,866.00	85,883.60	—	65,754.87	10,661.18	62,526.97	235,523.34	—	14,126.75
HOLYOKE, ..	1,552,312.40	998,992.53	75,974.50	6,390.04	4,136.59	—	7,738.24	5,894.27	22,894.49	665,048.56	—	65,253.18
BROCKTON, ..	1,284,049.65	899,305.91	4,508.70	12,319.75	5,118.94	—	37,449.37	8,416.44	130,182.01	147,992.71	6,765.92	42,889.90
MALDEN, ..	1,050,173.72	774,095.28	1,349.50	1,714.21	2,631.27	—	43,615.69	8,510.10	39,826.98	107,306.50	7,878.51	63,245.68
HAYVERILL, ..	1,061,800.26	753,645.57	65,359.25	2,854.13	4,866.82	—	25,107.38	10,989.02	44,350.35	130,192.91	—	44,434.83
SALEM, ..	987,702.32	674,079.24	1,956.00	4,002.79	1,304.57	31.55	15,549.18	5,472.88	46,457.13	125,505.54	5,174.12	117,969.32
NEWTON, ..	1,867,363.80	1,461,180.11	1,340.00	1,951.54	19,068.14	1.75	62,544.54	7,455.55	43,417.13	152,062.39	—	118,342.35
FITCHBURG, ..	929,351.07	676,265.81	42,730.50	2,337.03	2,449.13	—	25,784.67	4,636.64	39,742.90	90,974.53	6,977.81	37,002.05
TAUNTON, ..	839,605.92	480,643.67	37,718.00	2,272.85	3,532.94	—	21,367.77	7,708.87	37,903.37	199,486.26	3,469.25	45,502.94
EVERETT, ..	552,877.28	636,932.92	1,664.00	1,655.73	4,542.21	—	30,412.95	5,299.77	17,919.83	114,739.07	7,490.52	32,219.98
QUINCY, ..	1,106,539.15	849,739.27	2,976.00	6,250.20	2,739.90	—	39,896.25	6,188.99	28,184.65	122,036.44	7,185.20	42,342.35
CHELSEA, ..	980,518.68	647,012.40	33,275.75	2,830.94	1,303.42	—	11,916.42	3,971.07	22,515.39	128,130.32	—	39,462.97
PITTSFIELD, ..	775,258.97	553,302.13	32,554.75	2,892.68	2,438.55	3.75	23,567.31	5,641.36	18,181.03	128,339.12	—	8,058.24
WALTHAM, ..	480,843.04	360,843.04	1,403.50	966.02	6,996.41	—	17,280.16	2,853.89	21,352.65	93,267.91	7,713.12	30,528.61
CHICOPEE, ..	355,055.75	367,118.58	35,055.75	3,148.00	20,279.07	—	6,529.14	6,851.80	18,339.16	124,870.69	2,771.60	4,794.78
GLOUCESTER, ..	654,162.74	470,239.95	29,500.25	2,005.00	800.38	—	5,429.14	4,256.81	18,339.16	110,608.96	552.00	12,430.34
MEDFORD, ..	665,181.38	463,874.08	1,083.02	420.20	3,146.17	—	38,220.03	6,902.00	19,663.16	98,733.52	5,460.75	57,678.45
NORTH ADAMS, ..	404,479.91	278,187.16	31,628.19	1,764.42	882.83	—	6,996.41	2,211.59	13,736.81	63,276.11	5,097.95	698.44
NORTHAMPTON, ..	422,210.34	251,287.28	23,838.30	2,690.49	23,356.94	—	7,514.65	3,239.71	22,734.00	57,925.89	480.00	29,142.48
BEVERLY, ..	810,409.29	668,686.38	1,418.50	2,258.00	3,361.18	33.78	23,456.71	3,687.76	15,037.46	72,247.19	3,817.13	16,405.18
MELROSE, ..	470,695.03	344,793.02	719.25	226.26	1,379.70	—	18,777.24	2,300.26	16,905.33	47,898.08	5,930.14	31,765.75
WOBURN, ..	332,084.21	238,626.43	854.50	2,244.00	2,465.95	—	4,888.33	3,129.52	14,300.32	9,376.79	3,671.63	9,376.79
NEWBURYPORT, ..	223,873.70	14,084.50	16,084.50	965.50	1,368.11	—	5,033.87	2,064.02	22,047.96	62,363.01	239.00	16,852.16
MARLBOROUGH, ..	340,437.91	228,378.99	16,771.50	929.00	1,190.96	—	2,316.57	2,067.71	22,047.96	45,856.27	60.00	20,818.95
33 Cities, ..	\$75,604,552.97	\$54,469,996.83	\$2,506,264.79	\$203,562.91	\$459,062.09	\$1,051.10	\$1,221,919.29	\$348,962.29	\$2,289,156.51	\$10,046,761.17	\$225,040.52	\$3,838,745.48

DIVISION C.

PAYMENTS FOR MAINTENANCE AND INTEREST.

TABLE VII. — *Maintenance of Departments.*
1. *General Government.*

CITIES.	Population of 1910	A Total Ex- penses	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON,	686,092	\$1,125,906.65	\$33,611.72	\$45,641.02	\$501,242.63	\$430,135.36	\$115,275.92
WORCESTER,	145,986	144,778.32	4,325.51	8,842.78	56,789.67	55,409.74	19,410.62
FALL RIVER,	119,295	111,313.11	9,272.94	4,753.69	34,481.68	48,585.95	14,218.85
LOWELL,	106,294	118,722.79	—	17,025.13	37,247.20	44,956.19	19,494.27
CAMBRIDGE,	104,839	131,326.77	10,697.29	7,087.49	44,929.41	47,548.71	21,063.87
NEW BEDFORD,	96,652	139,147.10	9,518.53	9,331.83	49,966.41	43,797.86	26,532.47
LYNN,	89,336	107,764.44	—	18,940.35	39,418.87	40,125.76	9,379.46
SPRINGFIELD,	88,926	123,208.30	2,567.35	6,198.19	51,024.53	41,524.77	21,883.46
LAWRENCE,	85,892	78,939.37	—	17,654.80	25,079.17	32,172.55	4,032.85
SOMERVILLE,	77,236	73,190.83	5,013.36	4,762.62	26,866.90	30,974.78	5,573.17
HOLYOKE,	57,730	74,740.98	2,143.85	4,390.97	24,513.22	30,814.58	12,908.36
BROCKTON,	56,878	65,952.13	782.01	2,310.84	27,194.77	22,908.05	12,256.46
MALDEN,	44,404	45,310.93	2,394.96	1,920.63	18,646.98	20,262.33	2,196.03
HAVERHILL,	44,115	50,732.43	—	11,554.42	20,777.36	14,183.32	4,217.33
SALEM,	43,697	66,461.92	31.41	14,148.13	16,579.87	31,831.87	3,870.64
NEWTON,	39,806	52,578.55	2,064.77	5,519.51	28,945.25	35,937.96	10,061.16
FITCHBURG,	37,826	39,108.52	2,160.54	2,112.06	14,137.52	15,960.74	4,737.66
TAUNTON,	34,259	46,776.43	6,352.13	1,235.50	21,421.70	14,301.52	3,465.58
EVERETT,	33,484	42,101.96	3,136.26	2,924.54	12,309.35	19,550.27	4,181.54
QUINCY,	32,642	46,123.75	1,830.21	3,568.54	18,695.27	16,690.07	5,239.66
CHELSEA,	32,452	49,566.46	6,356.11	2,424.32	16,184.62	16,942.06	7,669.35
PITTSFIELD,	32,121	42,680.34	2,877.31	1,114.99	20,094.62	15,732.33	2,861.39
WALTHAM,	27,824	35,422.28	1,419.15	3,523.37	13,485.08	14,900.17	2,424.51
CHICOPEE,	25,401	28,579.25	985.07	1,391.49	9,862.74	8,155.09	6,184.86
GLOUCESTER,	24,398	40,792.91	—	6,449.67	17,459.99	11,557.87	5,325.38
MEDFORD,	23,150	34,761.27	1,269.23	3,247.41	15,173.59	11,272.36	3,798.78
NORTH ADAMS,	22,019	22,624.98	373.62	1,120.47	8,263.12	11,691.24	1,178.53
NORTHAMPTON,	19,431	18,840.18	475.67	1,184.34	7,518.45	7,505.37	2,166.32
BEVERLY,	18,650	30,837.65	4,249.88	1,860.46	10,005.91	11,028.91	3,072.49
MELROSE,	15,715	29,012.30	1,294.48	1,410.95	10,104.99	10,438.79	5,883.09
WOBURN,	15,308	19,436.02	706.85	1,237.20	8,132.33	7,364.64	1,973.10
NEWBURYPORT,	14,549	16,455.03	929.77	1,236.40	7,044.14	6,380.81	1,863.91
MARLBOROUGH,	14,579	19,209.29	778.55	1,121.74	7,997.52	7,117.53	2,583.66
33 Cities,	2,311,396	\$3,109,463.24	\$117,506.53	\$217,635.55	\$1,221,844.39	\$1,177,489.54	\$365,964.78

TABLE VII. — *Maintenance of Departments* — Continued.
1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL				
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners
BOSTON,	\$501,242.63	\$44,135.91	\$50,329.56	\$149,152.22	\$199,689.47	\$30,612.13
WORCESTER,	56,789.67	8,899.36	1 21,218.89	—	22,773.57	3,897.85
FALL RIVER,	34,481.68	6,067.86	6,071.19	7,862.93	13,947.30	532.50
LOWELL,	37,247.20	5,996.30	1 12,671.66	—	14,694.04	90.00
CAMBRIDGE,	44,929.41	6,185.52	1 19,615.93	—	17,917.96	1,210.00
NEW BEDFORD,	49,966.41	6,740.57	1 20,845.38	—	18,879.02	2,599.30
LYNN,	39,418.87	6,651.07	5,653.93	—	14,678.49	902.14
SPRINGFIELD,	51,024.53	5,715.30	10,142.35	10,850.75	17,401.34	1,579.63
LAWRENCE,	25,079.17	4,631.61	1 9,724.64	15,187.82	7,265.27	2,050.97
SOMERVILLE,	26,866.90	1,345.00	1 13,601.40	—	11,283.00	883.00
HOLYOKE,	24,513.22	4,408.05	4,834.54	5,991.15	7,711.70	637.50
BROCKTON,	3,122.22	5,046.11	5,046.11	7,644.76	11,131.68	215.00
MALDEN,	18,546.98	2,200.00	1 8,754.56	—	6,719.17	250.00
HAVERHILL,	20,777.36	4,411.78	1 6,453.57	—	7,996.46	873.25
SALEM,	16,579.87	1,594.46	2,440.50	4,422.68	7,947.23	222.50
NEWTON,	28,965.25	4,773.80	1 9,874.02	—	14,347.43	175.00
FITCHBURG,	14,137.52	1,956.15	1 3,606.31	—	6,257.26	—
TAUNTON,	21,421.70	8,553.66	1 6,216.07	—	4,749.70	885.00
EVERETT,	12,309.35	2,008.38	1 4,769.45	—	4,899.02	870.90
QUINCY,	18,805.27	2,010.00	2,818.74	5,340.92	7,766.61	642.50
CHELSEA,	16,184.62	1,575.45	1 7,237.01	—	5,716.77	860.00
PITTSFIELD,	20,094.62	1,625.85	1 1,970.71	5,894.97	9,307.09	150.00
WALTHAM,	13,455.08	1,929.98	1 6,275.10	—	5,075.00	580.00
CHICOPPEE,	9,862.74	751.50	1 1,513.87	2,977.43	3,825.46	175.00
GLOUCESTER,	17,459.99	1,488.80	2,714.75	5,706.44	5,619.25	568.33
MEDFORD,	15,173.59	1,719.23	1 1,964.87	4,756.15	5,320.84	764.50
NORTH ADAMS,	8,286.12	1,094.33	1 3,578.66	—	6,307.80	1,412.50
NORTHAMPTON,	7,518.48	107.00	2,162.21	1,894.75	2,806.44	692.33
BEVERLY,	10,605.91	1,961.75	1 4,922.73	2,291.49	4,234.34	306.33
MELROSE,	10,104.99	537.11	2,328.97	3,571.80	2,830.21	625.80
WOBURN,	8,152.33	790.50	1 1,316.87	2,714.12	2,847.51	836.90
NEWBURYPORT,	7,044.14	1,013.38	1 2,562.67	—	2,629.16	483.33
MARLBOROUGH,	7,597.52	873.03	1 2,269.93	1,563.55	3,010.63	124.59
33 Cities,	\$1,221,944.89	\$146,874.91	\$381,197.15	\$237,832.93	\$479,966.12	452.25
						\$46,678.44
						\$55,385.54

¹ Treasurer and collector.

STATISTICS OF MUNICIPAL FINANCES.

TABLE VII. — *Maintenance of Departments — Continued.*
2. *Protection of Persons and Property.*

Cities.	Population of 1910	A Total Expenses	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
Boston,	686,002	\$4,782,811.60	\$2,500,867.83	\$1,942,716.40	\$21,972.39	\$241,696.26	\$71,066.23	\$4,889.49
Worcester,	145,966	586,447.93	278,461.96	274,041.72	1,145.25	10,480.73	21,491.78	826.50
Fall River,	119,295	377,094.05	194,014.54	175,177.30	218.18	3,782.71	3,901.32	—
Lowell,	106,294	370,718.55	165,659.16	186,549.20	1,059.79	8,062.03	9,283.37	106.00
Cambridge,	104,839	413,464.58	196,534.21	166,038.32	1,667.49	12,160.89	15,469.02	21,594.65
New Bedford,	96,652	356,625.21	184,653.35	154,030.27	688.34	12,537.12	4,716.13	—
Lynn,	89,336	303,558.69	131,591.41	146,659.92	1,126.79	3,181.76	7,083.00	13,915.81
Springfield,	88,926	465,161.23	190,460.33	239,086.77	1,437.61	18,443.34	15,706.18	25.00
Lawrence,	85,892	241,339.74	116,547.14	113,291.46	1,408.57	3,999.19	4,856.88	1,236.50
Somerville,	77,236	247,190.70	106,869.16	120,147.15	500.00	3,733.53	6,534.13	9,406.73
Holyoke,	57,730	234,310.14	91,968.39	134,548.61	121.65	3,949.93	3,716.56	5.00
Brockton,	56,878	189,433.51	79,255.59	100,009.25	326.49	1,390.63	8,112.55	339.00
Malden,	44,404	137,065.94	57,897.66	66,341.47	415.46	5,056.15	7,355.20	—
Haverhill,	44,115	126,709.11	52,473.64	63,191.87	25.00	2,775.20	7,913.40	330.00
Salem,	43,697	143,286.54	63,218.81	60,979.79	1,499.51	2,612.58	8,602.10	6,386.05
Newton,	39,806	243,900.03	99,669.21	82,875.04	252.34	3,103.78	7,046.00	—
Fitchburg,	37,826	134,948.72	48,981.18	68,957.38	1,933.45	1,121.09	11,332.12	2,623.50
Taunton,	34,269	122,687.03	52,718.35	53,827.13	1,094.33	754.79	8,527.48	5,164.95
Everett,	33,484	100,824.30	45,758.18	44,990.93	295.61	5,441.09	1,380.09	2,968.40
Quincy,	32,642	101,642.06	41,210.66	49,367.79	—	2,507.78	8,504.83	51.00
Chelsea,	32,452	148,435.03	66,255.50	68,217.00	125.00	3,523.83	2,664.10	7,649.80
Pittsfield,	32,121	88,971.27	42,500.46	39,894.11	514.43	1,430.51	1,604.76	159.00
Waltham,	27,834	100,567.67	36,085.97	43,734.45	397.24	3,499.64	16,800.37	60.00
Chicopee,	25,401	66,312.11	26,758.16	37,728.00	—	707.18	1,083.77	25.00
Gloucester,	24,398	107,065.39	44,987.08	49,091.39	760.62	1,245.06	10,202.29	798.95
Medford,	23,150	76,399.27	31,340.12	29,997.98	2,280.00	2,066.84	8,369.68	2,344.65
North Adams,	22,019	46,670.91	28,603.56	14,691.30	—	1,300.65	572.95	1,502.45
Northampton,	19,431	42,048.74	17,797.45	21,225.74	—	945.78	2,020.77	60.00
Beverly,	18,660	91,390.20	32,508.39	42,919.52	—	2,113.05	11,444.44	2,404.80
Melrose,	15,715	45,065.55	18,633.83	18,063.51	—	1,359.86	6,943.50	64.85
Woburn,	15,308	53,120.79	18,474.04	20,320.03	1,651.66	287.54	12,387.52	—
Newburyport,	14,949	42,935.56	15,045.98	22,838.48	—	761.09	4,290.01	—
Maldenborough,	14,579	49,648.70	14,824.50	25,369.16	416.96	834.02	8,205.06	—
33 Cities,	2,311,396	\$10,437,245.15	\$5,092,625.79	\$4,676,966.44	\$43,304.16	\$369,696.63	\$383,664.25	\$91,711.88

1 Includes inspection of petroleum.

TABLE VII. — *Maintenance of Departments* — Continued.
g B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Fuel and Light	F Maintenance of Buildings and Grounds	G Pensions	H Other Expenses
BOSTON,	\$2,500,867.83	\$2,159,207.98	\$19,871.18	\$83,897.83	\$24,134.46	\$24,485.15	\$153,085.24	\$66,185.99
WORCESTER,	278,461.95	244,853.64	—	11,598.79	2,723.70	3,314.17	9,840.84	6,130.81
FAIR RIVER,	194,014.64	180,335.13	1,144.44	1,755.06	2,914.78	1,807.07	840.93	5,217.13
LOWELL,	165,659.16	149,777.15	739.76	2,377.82	1,485.37	984.85	9,124.33	1,169.92
CAMBRIDGE,	196,534.21	180,406.44	987.10	2,738.82	1,961.54	443.16	7,716.10	2,281.05
NEW BEDFORD,	184,653.35	174,424.99	1,520.16	3,195.02	1,246.24	1,777.59	396.34	2,093.01
LYNN,	131,591.41	110,701.82	404.20	4,486.25	1,364.16	4,957.33	4,676.64	5,031.00
SPRINGFIELD,	190,460.33	168,591.52	405.75	4,486.45	3,943.81	2,144.62	2,570.77	8,317.41
LAWRENCE,	116,547.14	110,836.75	709.71	406.56	1,254.78	521.40	—	2,717.94
SOMERVILLE,	106,869.16	97,106.21	804.32	1,447.55	1,125.34	749.70	4,312.38	1,323.65
HOLYOKE,	91,968.39	81,417.51	513.01	5,562.99	—	—	2,076.93	2,397.96
BROCKTON,	79,255.59	70,521.74	22.20	3,608.98	1,158.95	1,197.31	794.26	1,952.15
MALDEN,	57,897.66	55,588.68	364.06	359.27	912.46	241.51	—	431.68
HAVERHILL,	52,473.64	48,749.76	387.03	581.94	452.23	14.90	1,000.00	1,287.79
SALEM,	63,218.81	58,932.86	348.04	642.92	817.90	614.95	880.58	981.56
NEWTON,	99,669.21	93,770.95	237.94	2,374.94	581.05	1,730.25	—	1,212.92
FITCHBURG,	48,981.18	43,855.89	142.24	1,623.16	762.06	1,547.73	—	1,050.10
TAUNTON,	52,718.35	48,354.07	410.79	614.22	1,125.39	1,184.21	—	1,029.67
EVERETT,	45,758.18	43,780.86	255.76	130.62	262.54	230.91	546.00	561.49
QUINCY,	41,210.66	37,333.66	91.90	1,763.07	300.27	81.39	—	1,640.37
CHELSEA,	66,255.50	59,735.66	176.75	436.11	1,711.57	1,183.07	1,639.50	1,373.84
PITTSFIELD,	42,500.46	36,860.91	704.17	558.89	546.37	696.04	2,312.83	821.35
WALTHAM,	36,035.97	32,760.37	432.59	623.97	405.46	761.72	555.86	1,874.57
CHICOPEE,	26,758.16	24,300.48	—	612.08	285.68	229.79	646.00	1,330.13
GLOUCESTER,	44,987.08	39,146.62	1,644.70	385.69	1,516.16	442.60	—	1,851.31
MEDFORD,	31,340.12	28,299.25	—	1,030.10	550.37	219.38	750.00	490.99
NORTH ADAMS,	28,903.56	25,630.00	385.25	53.64	406.29	153.81	—	1,974.57
NORTHAMPTON,	17,797.45	15,951.12	339.45	57.77	149.90	36.94	—	1,262.37
BEVERLY,	32,508.39	29,150.85	224.25	432.66	543.60	563.17	820.75	773.11
MELROSE,	18,633.83	17,654.43	409.30	180.93	—	—	—	389.17
WOBURN,	18,474.04	15,517.31	—	335.43	445.35	152.88	1,368.75	664.32
NEWBURYPORT,	15,045.98	13,751.00	241.00	72.00	625.30	147.80	—	208.88
MARLBOROUGH,	14,824.50	12,803.48	415.00	69.94	491.74	146.85	626.41	471.08
33 Cities,	\$5,092,625.79	\$4,510,009.09	\$34,093.11	\$106,451.48	\$56,204.71	\$62,772.25	\$205,925.58	\$125,169.57

TABLE VII. — *Maintenance of Departments* — Continued.
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Hydrant Service	F Fuel and Light	G Maintenance of Buildings and Grounds	H Pensions	I Other Expenses
BOSTON,	\$1,942,716.40	\$1,351,189.63	\$80,779.22	\$225,300.72	-	\$59,490.04	\$53,532.12	\$144,160.38	\$18,244.29
WORCESTER,	274,041.72	232,202.28	14,598.39	7,406.83	-	5,136.58	7,273.45	3,068.86	4,352.33
FALL RIVER,	175,177.30	147,081.39	5,662.18	5,662.18	-	5,544.79	3,531.76	137.43	1,697.95
LOWELL,	186,549.20	149,888.34	12,091.75	11,089.33	-	6,063.04	5,770.25	3,332.64	1,621.95
CAMBRIDGE,	166,033.32	127,963.04	10,600.10	11,051.06	-	4,163.11	2,350.83	9,431.40	558.78
NEW BEDFORD,	154,030.27	127,554.19	6,762.07	7,899.40	-	5,048.68	4,133.38	690.00	2,012.55
LYNN,	146,659.92	120,330.91	6,961.99	8,435.27	-	3,384.59	2,363.34	3,650.00	2,553.52
SPRINGFIELD,	239,086.77	200,653.20	6,561.89	15,256.96	-	7,423.25	2,601.87	1,824.95	4,968.07
LAWRENCE,	113,291.46	90,275.69	8,524.61	6,369.33	-	4,269.21	2,594.03	-	558.59
SOMERVILLE,	120,147.15	93,316.45	7,861.12	10,559.11	-	3,618.95	1,768.71	2,093.56	939.25
HOLYOKE,	134,548.61	101,766.75	5,292.89	10,019.38	\$5,830.65	4,109.52	4,365.11	2,700.00	374.01
BROCKTON,	100,009.25	83,555.09	4,652.72	5,879.27	-	2,505.49	2,111.86	1,381.82	806.01
MALDEN,	86,341.47	52,872.89	3,229.79	4,068.72	-	2,077.90	1,780.70	1,704.15	607.32
HAYVERHILL,	63,191.87	51,915.87	2,748.35	2,530.03	665.53	2,448.68	604.12	958.76	1,320.52
SALEM,	80,979.79	43,270.56	7,185.35	1,916.72	-	1,994.56	3,043.90	1,653.37	1,009.32
NEWTON,	82,875.04	61,564.59	4,974.05	11,696.13	-	1,937.36	2,383.26	-	1,009.53
FITCHBURG,	88,957.38	54,975.64	5,550.02	2,493.49	-	1,637.96	3,271.46	-	1,028.82
TAUNTON,	53,827.13	39,785.24	4,340.10	5,061.97	-	2,021.08	1,780.92	-	839.82
EVERETT,	44,990.93	37,693.18	3,670.16	850.59	-	1,312.18	613.62	-	831.30
QUINCY,	49,367.79	35,970.31	4,755.69	4,315.83	-	1,532.07	819.35	549.64	1,374.01
CHELSEA,	68,217.00	48,846.64	3,732.18	5,384.15	2,492.00	2,081.32	2,594.16	1,656.00	1,430.55
PITTSFIELD,	39,894.11	30,640.66	1,909.84	3,405.35	-	1,325.20	1,876.96	-	726.10
WALTHAM,	43,734.45	31,355.16	3,365.40	3,150.04	2,334.00	944.27	1,623.79	-	961.79
CHICPEE,	37,728.00	26,401.84	1,229.75	2,053.74	4,530.00	1,000.43	1,010.26	-	701.98
GLOUCESTER,	49,091.39	33,167.69	5,383.99	3,217.73	-	3,049.48	3,124.80	-	1,147.70
MEDFORD,	29,997.98	24,484.08	1,531.20	1,468.13	-	1,072.77	1,063.82	-	377.98
NORTH ADAMS,	14,691.30	11,909.48	855.82	837.51	-	404.11	411.57	-	272.81
NORTHAMPTON,	21,225.74	15,546.77	1,522.10	1,610.13	-	937.35	460.30	-	850.09
BEVERLY,	42,919.52	30,168.88	5,055.61	2,064.81	-	2,317.78	1,814.79	336.88	1,160.77
MELROSE,	18,063.51	14,548.08	1,354.42	803.35	-	649.66	263.72	-	444.28
WOBURN,	20,320.03	12,983.26	3,364.89	651.85	-	1,066.86	1,433.94	450.00	369.23
NEWBURGH,	22,838.48	10,941.93	6,299.47	1,299.26	3,513.90	812.02	570.92	-	330.98
MALDENBOROUGH,	25,369.16	13,070.25	2,362.99	1,265.54	6,760.00	944.98	319.22	-	646.18
33 Cities,	\$4,676,908.44	\$3,597,906.96	\$258,643.53	\$385,043.99	\$26,136.08	\$141,457.56	\$122,979.38	\$178,510.89	\$56,540.09

CITIES.

TABLE VII. — Maintenance of Departments — Continued.
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION		FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON,	\$16,988.50	\$4,983.89	\$140,395.46	\$74,562.01	\$26,641.79	\$61,553.55	\$9,512.68	-	-	\$4,214.49	\$375.00
WORCESTER,	-	1,145.25	2,268.32	3,377.94	4,844.47	17,854.33	3,635.70	\$1.75	-	826.50	-
FALL RIVER,	-	218.18	-	1,007.84	2,774.87	1,692.75	832.38	1,356.19	-	-	-
LOWELL,	-	1,059.79	2,708.10	2,855.43	2,498.50	8,483.37	800.00	-	-	5.00	100.00
CAMBRIDGE,	153.20	1,514.29	4,949.03	2,300.00	4,911.86	6,777.22	8,691.80	-	\$14,648.26	-	6,946.38
NEW BEDFORD,	-	688.34	5,226.93	5,110.56	-	804.71	3,909.42	-	-	-	-
LYNN,	-	1,126.79	-	-	3,181.76	5,092.31	1,900.49	-	-	1,102.30	-
SPRINGFIELD,	-	1,437.61	15,378.80	362.60	2,703.94	3,662.33	12,043.86	-	12,813.51	-	25.00
LAWRENCE,	-	1,408.57	1,475.00	-	2,524.19	4,856.88	-	-	-	1,191.50	45.00
SOMERVILLE,	-	500.00	1,200.00	-	2,533.53	3,090.93	3,443.20	-	9,406.73	-	5.00
HOLYOKE,	-	121.65	1,095.40	1,127.90	1,726.63	528.33	2,767.92	420.30	-	-	-
BROCKTON,	-	326.49	-	-	1,390.63	4,765.61	3,346.94	-	-	339.00	-
MALDEN,	-	415.46	2,975.00	1,031.73	1,049.42	5,861.49	1,503.71	-	-	-	-
HAVERHILL,	-	25.00	908.17	980.10	886.93	7,913.40	-	-	-	325.00	5.00
SALEM,	-	1,490.51	1,070.33	-	1,542.25	4,279.67	4,322.43	-	5,937.55	448.50	-
NEWTON,	-	252.34	1,586.00	-	1,515.78	47,408.13	3,494.53	-	7,095.00	-	-
FITCHBURG,	-	1,933.45	-	-	1,121.09	7,691.53	2,137.35	1,503.24	-	2,623.50	-
TAUNTON,	673.23	421.10	-	-	754.79	8,483.23	44.25	-	3,054.45	2,035.50	75.00
EVERETT,	-	295.61	4,191.27	-	1,249.82	1,269.17	110.92	-	2,968.40	-	-
QUINCY,	-	1,190.00	-	-	1,317.78	8,504.83	-	-	-	51.00	-
CHELSEA,	-	125.00	1,489.67	-	2,034.16	1,926.47	737.63	-	7,649.60	-	-
PITTSFIELD,	-	514.43	1,840.80	1,134.78	1,332.93	726.25	878.51	-	-	159.00	-
WALTHAM,	-	397.24	620.00	1,560.58	1,319.06	15,835.91	964.45	-	-	-	50.00
CHICOPEE,	-	-	-	141.67	565.51	271.50	396.02	426.25	-	-	25.00
GLOUCESTER,	-	760.62	12.50	150.00	1,082.56	9,624.41	222.40	355.48	-	748.95	50.00
MEDFORD,	2,000.00	250.00	1,350.00	-	746.84	6,636.80	1,732.88	-	2,281.65	63.00	-
NORTH ADAMS,	-	-	-	-	1,300.65	563.70	-	9.25	1,492.45	10.00	-
NORTHAMPTON,	-	-	-	512.05	433.73	761.25	453.75	805.77	-	-	60.00
BEVERLY,	-	-	1,276.24	-	836.81	10,828.27	616.17	-	2,161.71	243.09	-
MELROSE,	-	-	325.00	357.50	677.36	3,252.51	3,690.99	-	-	21.00	43.85
WOBURN,	1,308.13	343.53	-	-	237.54	12,307.98	72.79	3.75	-	-	-
NEWBURYPOR,	-	-	-	-	761.09	3,403.91	886.10	-	-	-	-
MARLBOROUGH,	-	416.96	200.00	-	634.02	7,924.56	30.00	250.50	-	-	-
33 Cities,	\$21,123.96	\$22,181.10	\$193,722.62	\$86,572.69	\$79,385.92	\$284,629.29	\$73,232.48	\$5,122.48	\$69,499.31	\$14,467.33	\$7,805.24

TABLE VII. — *Maintenance of Departments* — Continued.3. *Health and Sanitation.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B Health	C Sanitation	D Other Health and Sanitation
BOSTON,	686,092	\$2,573,344.29	\$570,321.32	\$1,984,995.76	\$18,027.21
WORCESTER,	145,986	313,182.69	77,517.54	231,242.98	4,422.17
FALL RIVER,	119,295	201,786.30	87,827.02	113,819.02	140.26
LOWELL,	106,294	163,419.40	38,326.25	122,717.02	2,376.13
CAMBRIDGE,	104,839	270,023.34	61,017.35	208,938.88	67.11
NEW BEDFORD,	96,652	257,116.99	75,549.03	181,567.96	-
LYNN,	89,336	163,300.33	59,925.61	102,421.15	953.57
SPRINGFIELD,	88,926	217,163.90	50,499.51	166,312.04	352.35
LAWRENCE,	85,892	172,739.29	47,951.36	120,505.61	4,282.32
SOMERVILLE,	77,236	180,887.23	36,828.35	144,058.88	-
HOLYOKE,	57,730	108,448.86	36,311.48	72,137.38	-
BROCKTON,	56,878	124,784.18	27,277.68	93,993.18	3,513.32
MALDEN,	44,404	95,269.86	23,765.63	70,231.79	1,272.44
HAVERHILL,	44,115	58,862.50	18,384.20	40,478.30	-
SALEM,	43,697	79,660.82	25,756.58	53,146.97	757.27
NEWTON,	39,806	121,366.12	20,163.83	100,203.99	998.30
FITCHBURG,	37,826	50,684.26	15,333.70	34,622.56	728.00
TAUNTON,	34,259	37,560.70	10,722.52	26,159.29	678.89
EVERETT,	33,484	49,479.91	11,560.90	37,913.01	6.00
QUINCY,	32,642	68,272.05	17,226.00	50,546.05	500.00
CHELSEA,	32,452	55,835.45	17,518.84	38,111.61	205.00
PITTSFIELD,	32,121	39,582.33	7,980.43	31,601.90	-
WALTHAM,	27,834	53,962.14	14,247.95	39,714.19	-
CHICOPEE,	25,401	23,648.98	10,773.98	12,875.00	-
GLOUCESTER,	24,398	18,758.54	7,610.90	11,147.64	-
MEDFORD,	23,150	37,995.76	7,030.28	30,831.76	133.72
NORTH ADAMS,	22,019	18,889.07	6,618.50	12,270.57	-
NORTHAMPTON,	19,431	18,926.89	12,342.01	6,584.88	-
BEVERLY,	18,650	13,645.31	6,912.69	6,732.62	-
MELROSE,	15,715	26,228.45	4,776.01	21,220.25	232.19
WOBURN,	15,308	18,437.59	4,755.19	13,682.40	-
NEWBURYPORT,	14,949	13,371.06	6,714.30	6,565.76	91.00
MARLBOROUGH,	14,579	12,658.21	3,348.31	9,309.90	-
33 Cities,	2,311,396	\$5,659,292.80	\$1,422,895.25	\$4,196,660.30	\$39,737.25

CITIES.

TABLE VII. — *Maintenance of Departments — Continued.*
§ B. Health.

CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION		
						School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON,	\$870,321.32	\$170,232.32	\$36,244.28	\$300,709.02	\$37,014.61	\$70,221.93	\$18,423.57	\$27,785.59
WORCESTER,	77,517.54	14,670.48	40,876.01	11,294.35	2,143.80	3,995.99	2,100.28	2,494.63
FALL RIVER,	57,827.02	14,608.90	13,032.43	50,948.65	2,016.55	1,590.13	3,500.00	2,130.36
LOWELL,	38,326.22	14,193.08	9,717.83	5,859.16	879.90	3,552.71	1,449.00	2,674.47
CAMBRIDGE,	61,017.35	13,737.22	15,560.05	23,161.02	1,072.79	3,723.29	2,529.64	2,233.34
NEW BEDFORD,	75,549.03	19,029.91	21,008.07	24,435.04	2,132.15	5,905.45	538.41	2,500.00
LYNN,	59,925.61	19,031.41	12,879.84	22,619.53	842.50	2,200.00	2,352.33	—
SPRINGFIELD,	60,499.51	10,634.74	23,303.43	5,238.47	1,394.55	6,702.92	1,200.00	3,035.40
LAWRENCE,	47,951.36	13,006.73	2,631.26	25,855.63	1,755.50	2,363.54	1,175.00	1,074.70
SOMERVILLE,	36,828.35	5,650.22	1 25,511.35	—	887.72	1,775.26	1,233.38	1,770.41
HOLYOKE,	38,311.48	8,891.50	5,032.96	17,057.22	744.74	1,222.25	1,338.70	2,024.11
BROCKTON,	27,277.68	10,488.24	2,557.96	9,486.54	655.65	2,345.76	992.67	750.86
MALDEN,	23,765.63	4,015.95	13,758.17	3,464.94	364.15	700.00	650.00	812.42
HAYRHILL,	18,384.20	6,317.89	2,415.26	6,185.02	712.50	599.93	1,150.00	1,003.90
SALEM,	25,756.58	7,494.17	1 14,742.06	—	1,010.75	715.00	1,784.60	—
NEWTON,	20,163.83	7,432.71	6,122.22	1,878.35	671.50	3,190.00	263.00	606.05
FITCHBURG,	15,333.70	6,181.42	725.19	3,976.31	607.75	2,411.58	1,000.00	431.45
TAUNTON,	10,722.52	3,106.00	2,453.65	2,572.77	534.60	800.00	650.00	605.50
EVERETT,	11,560.90	3,576.83	2,639.90	2,377.93	402.50	1,605.07	150.00	808.67
QUINT,	17,226.00	4,555.45	2,331.27	8,504.67	549.11	600.00	400.00	285.50
CHelsea,	17,518.84	6,723.14	3,938.33	4,083.77	798.10	1,200.00	275.50	500.00
PITTSFIELD,	7,980.43	2,879.29	1,552.65	1,425.11	424.00	1,499.95	199.43	—
WALTHAM,	14,247.95	5,331.43	2,552.10	3,422.92	322.15	600.00	700.00	1,019.35
CHICOP,	10,773.98	2,894.58	4,268.60	1,276.23	329.00	1,309.37	585.50	20.70
GLOUCESTER,	7,610.90	2,962.51	1,548.18	1,585.81	314.10	1,025.00	1,145.30	—
MEDFORD,	7,030.28	3,157.89	1,997.48	537.75	366.44	201.07	250.00	519.65
NORTH ADAMS,	6,618.50	2,678.68	780.53	299.77	311.75	1,000.00	1,105.00	442.77
NORHAMPTON,	12,342.01	3,031.46	7,370.91	137.14	285.75	916.75	500.00	100.00
BEVERLY,	6,912.69	3,092.79	1,290.11	734.04	182.75	713.00	550.00	350.00
MELROSE,	4,776.01	2,267.10	950.42	606.34	201.15	225.00	136.00	400.00
WOBURN,	4,755.19	1,686.25	316.78	824.50	210.20	200.00	784.67	732.79
NEWBURYPORT,	6,714.30	1,354.82	608.70	2,719.68	168.60	300.00	800.00	762.50
MARLBOROUGH,	3,348.31	1,338.25	589.28	685.28	147.50	360.00	208.00	—
33 Cities.	\$1,422,895.25	\$464,372.36	\$231,707.37	\$443,992.96	\$61,644.81	\$124,770.95	\$59,129.96	\$57,876.83

TABLE VII. — *Maintenance of Departments* — Continued.

3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON,	\$1,984,995.76	\$345,019.11	\$89,629.45	\$919,344.97	\$631,002.23
WORCESTER,	231,242.98	89,792.53	—	52,612.92	88,837.53
FALL RIVER,	113,619.02	3,401.92	—	47,994.79	62,432.31
LOWELL,	122,717.02	13,692.20	—	55,761.82	53,263.00
CAMBRIDGE,	206,938.88	13,511.22	33,808.76	105,418.75	56,200.15
NEW BEDFORD,	181,567.96	25,287.86	—	72,195.48	84,084.62
LYNN,	102,421.15	12,352.53	—	59,485.86	30,582.76
SPRINGFIELD,	166,312.04	19,269.08	—	69,870.59	77,182.37
LAWRENCE,	120,505.61	4,958.93	—	81,718.98	33,827.70
SOMERVILLE,	144,058.88	5,087.09	24,913.50	82,889.75	31,168.54
HOLYOKE,	72,137.38	4,723.43	—	43,323.11	24,090.84
BROCKTON,	93,993.18	43,432.63	—	35,247.30	15,313.25
MALDEN,	70,231.79	2,291.05	14,313.45	33,800.14	19,827.15
HAVERHILL,	40,478.30	2,823.51	—	21,101.54	16,553.25
SALEM,	53,146.97	19,140.27	—	19,906.17	14,100.53
NEWTON,	100,203.99	27,738.38	11,966.42	30,582.71	29,916.48
FITCHBURG,	34,622.56	6,440.38	—	8,961.30	19,220.88
TAUNTON,	26,159.29	5,944.08	—	5,694.65	14,520.56
EVERETT,	37,913.01	2,414.67	10,802.60	15,013.60	9,682.14
QUINCY,	50,546.05	12,172.56	9,814.56	18,558.93	10,000.00
CHELSEA,	38,111.61	2,057.27	10,465.02	13,245.00	12,344.32
PITTSFIELD,	31,601.90	16,884.62	—	5,020.28	9,697.00
WALTHAM,	39,714.19	6,174.02	8,376.49	15,228.29	9,935.39
CHICOPEE,	12,875.00	2,258.26	—	5,589.68	5,027.06
GLOUCESTER,	11,147.64	3,937.47	—	1,016.10	6,194.07
MEDFORD,	30,831.76	982.30	7,460.55	15,865.74	6,523.17
NORTH ADAMS,	12,270.57	4,733.57	—	2,959.00	4,578.00
NORTHAMPTON,	6,584.88	2,055.88	—	1,000.00	3,529.00
BEVERLY,	6,732.62	2,787.29	—	3,945.33	—
MELROSE,	21,220.25	3,881.29	5,063.72	5,881.12	6,394.12
WOBURN,	13,682.40	1,797.80	4,945.57	439.20	6,499.83
NEWBURYPORT,	6,565.76	315.08	—	2,676.84	3,573.84
MARLBOROUGH,	9,309.90	5,101.16	—	475.38	3,733.36
33 Cities,	\$4,196,660.30	\$712,449.44	\$231,560.09	\$1,852,815.32	\$1,899,835.45

TABLE VII. — *Maintenance of Departments* — Continued.
4. *Highways.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON,	686,092	\$2,713,598.67	\$41,177.78	\$1,463,136.42	\$98,979.38	\$66,603.42	\$238,511.50	\$798,788.07	\$16,402.10
WORCESTER,	145,986	441,559.04	13,025.61	203,074.21	13,485.13	5,379.34	62,559.60	140,940.00	3,095.15
FALL RIVER,	119,295	235,743.85	15,524.47	79,537.38	10,372.51	320.37	19,907.08	110,022.17	66.87
LOWELL,	106,394	248,962.52	7,920.66	90,551.82	12,006.01	4,468.89	115,662.50	115,662.50	
CAMBRIDGE,	104,339	257,791.65	7,186.69	121,991.51	8,294.84	11,764.68	34,233.53	71,138.88	3,181.52
NEW BEDFORD,	96,652	289,778.09	10,245.11	126,993.92	26,511.34	850.77	25,762.34	99,062.61	352.00
LYNN,	89,336	138,705.15	4,769.21	38,968.87	8,499.96	1,833.90	23,655.90	59,220.70	1,856.61
SPRINGFIELD,	88,926	345,732.92	—	174,012.85	11,091.88	36,985.43	123,367.79	274.97	
LAWRENCE,	85,592	194,922.57	3,354.14	82,044.44	10,441.80	2,968.40	28,269.55	67,543.94	—
SOMERVILLE,	77,236	120,814.52	2,965.74	28,150.41	4,441.88	1,406.84	26,246.55	56,000.00	1,582.80
HOLYOKE,	57,730	88,335.91	2,586.35	38,982.09	5,612.75	1,254.39	15,259.40	23,663.81	977.12
BROCKTON,	56,378	103,251.26	4,902.52	26,768.55	3,701.84	765.84	20,665.96	45,276.25	1,170.30
MAIDEN,	44,404	77,556.95	6,626.00	22,668.38	1,675.61	1,109.09	13,454.51	31,458.07	565.29
HAYVERHILL,	44,115	77,083.92	1,498.44	22,417.11	1,175.96	1,048.48	12,766.52	37,903.38	277.03
SALEM,	43,697	118,376.77	1,180.45	54,741.68	4,753.83	1,280.33	10,527.74	42,094.89	3,817.85
NEWTON,	39,806	165,217.73	5,822.76	63,728.96	10,916.40	5,608.38	21,958.12	56,888.02	498.09
FITCHBURG,	37,526	103,822.34	3,926.33	33,528.99	8,614.06	1,424.95	12,873.98	42,543.09	910.94
TAUNTON,	34,259	54,469.87	2,710.60	32,270.11	3,999.65	1,109.68	11,903.80	2,138.25	337.78
EVERETT,	33,484	54,347.53	1,661.58	11,154.68	1,655.45	1,533.85	13,535.75	24,749.82	56.40
QUINCY,	32,642	85,634.30	780.00	37,997.94	—	950.30	9,700.00	34,017.31	188.75
CHELSEA,	32,452	62,825.06	616.65	23,780.48	1,390.97	275.95	9,616.70	26,662.44	481.87
PITTSFIELD,	32,121	103,401.55	—	50,583.40	7,293.71	4,200.00	12,008.72	29,315.72	—
WALTHAM,	27,534	68,931.71	3,385.45	25,468.22	3,080.93	1,372.87	9,981.81	24,841.22	801.21
CHICOPEE,	25,401	28,915.62	2,325.65	17,283.86	2,483.80	5,548.20	5,879.28	30,030.33	67.50
GLOUCESTER,	24,398	71,438.13	2,075.06	32,387.58	3,873.01	1,148.90	8,616.18	21,829.49	1,506.91
MEDFORD,	23,150	69,554.53	2,112.81	26,339.66	4,999.49	759.32	12,343.50	22,633.50	346.25
NORTH ADAMS,	22,019	47,245.57	1,200.00	13,582.03	4,294.59	2,900.00	5,385.44	19,883.51	246.25
NORTHAMPTON,	19,431	56,950.70	1,860.42	21,168.78	2,452.30	404.26	11,394.44	19,616.28	54.22
BEVERLY,	18,650	117,418.80	2,399.88	59,718.76	3,160.85	—	8,083.89	43,572.53	482.89
MELROSE,	15,715	47,467.34	1,815.00	14,016.51	6,713.55	488.79	8,801.90	15,503.04	131.55
WOBURN,	15,308	32,046.17	1,418.00	9,062.07	1,101.72	632.87	5,554.23	15,769.08	508.28
NEWYORKPORT,	14,949	40,009.13	1,562.61	13,052.59	1,363.85	871.54	6,334.37	16,612.32	211.85
MARLBOROUGH,	14,379	30,617.91	1,477.89	14,521.31	1,384.40	836.10	—	12,301.06	97.15
33 Cities,	2,311,396	\$6,690,230.78	\$169,133.86	\$3,975,575.50	\$289,334.45	\$126,423.78	\$748,919.87	\$2,251,040.07	\$40,391.25

TABLE VII. — *Maintenance of Departments — Continued.*
5. *Charities.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B General Administra- tion	C Almshouse	D Outside Relief by City	E Relief Given by Other Cities and Towns	F. HOSPITALS		G Other Expenses
							Municipal General	Private or Quasi-public	
BOSTON,	686,092	\$1,389,909.72	\$55,621.53	\$238,360.72	\$262,630.82	\$13,513.35	\$617,137.42	\$7,598.79	\$193,047.09
WORCESTER,	145,986	232,606.63	5,759.20	47,152.77	15,156.90	3,908.92	180,628.84	-	-
FALL RIVER,	119,298	163,584.67	5,345.41	56,179.37	64,424.82	4,748.19	34,886.88	-	-
LOWELL,	108,294	96,749.07	4,712.03	57,480.74	31,410.30	3,136.00	-	-	-
CAMBRIDGE,	104,539	79,001.15	5,577.97	33,003.55	33,971.73	5,447.90	-	-	-
NEW BEDFORD,	96,652	76,751.35	6,713.05	36,583.86	30,972.39	2,492.05	-	-	-
Lynn,	89,336	70,110.16	6,611.47	17,592.96	41,926.28	3,970.25	-	-	-
SPRINGFIELD,	88,928	53,754.25	4,397.15	32,741.22	15,623.74	992.14	-	-	-
LAWRENCE,	86,892	85,416.43	2,868.87	25,167.52	55,127.02	2,263.02	-	-	-
SOMERVILLE,	77,236	40,109.31	3,047.95	13,355.86	14,771.35	3,904.15	-	5,000.00	-
HOLYOKE,	57,730	67,236.92	3,559.16	28,912.72	33,291.07	1,473.97	-	-	-
BROCKTON,	56,878	44,879.85	3,480.62	13,644.88	19,417.04	1,594.92	-	4,500.00	3,342.39
MAIDEN,	44,404	39,809.88	1,453.95	10,117.76	24,656.01	2,583.17	-	-	-
HAVENHILL,	44,115	49,530.31	2,387.33	15,663.75	12,508.05	1,543.49	17,417.69	-	-
SALISBURY,	43,697	46,965.40	2,732.10	22,582.87	18,269.90	2,892.65	-	-	517.88
NEWTON,	39,896	32,683.49	2,284.23	8,551.52	18,323.47	3,125.60	-	-	399.67
FITCHBURG,	37,526	69,073.59	1,608.32	10,637.50	9,182.54	1,608.05	46,067.18	-	-
TAUNTON,	34,259	49,530.31	1,745.88	14,425.16	9,820.63	1,791.65	-	1,704.43	-
EVERETT,	33,484	23,139.30	1,742.02	-	15,103.86	3,588.99	-	4,000.00	-
QUINCY,	32,642	22,931.95	1,670.00	6,664.51	8,642.05	1,755.39	-	400.00	-
CHENNA,	32,452	33,435.30	3,898.39	-	23,146.60	5,990.31	-	-	-
PRINCETON,	32,121	23,259.49	2,607.24	10,203.00	9,855.83	493.42	-	-	-
WALHAM,	27,834	16,697.60	1,097.70	5,300.52	8,683.48	1,616.81	-	-	-
CHICOPEE,	26,401	23,274.44	1,291.09	7,772.91	13,154.48	1,055.96	-	-	-
GLOUCESTER,	24,398	36,727.47	1,884.19	11,072.96	18,141.88	3,003.04	-	-	2,625.40
MEDFORD,	23,150	13,647.98	950.00	5,211.37	6,721.60	765.01	-	-	-
NORTH ADAMS,	22,019	17,692.88	999.20	6,947.28	8,070.92	1,675.48	-	-	-
NORTHAMPTON,	19,431	17,376.95	1,077.12	4,768.34	9,475.89	555.60	-	1,500.00	-
BEVERLY,	18,660	19,075.74	814.20	7,830.09	10,096.65	334.80	-	-	-
MELROSE,	15,715	9,649.72	771.34	2,950.25	3,183.55	1,744.58	-	1,000.00	-
WOBURN,	15,308	13,588.38	861.87	5,650.97	4,979.07	2,096.67	-	-	-
NEWBURYPORT,	14,949	16,278.44	1,019.53	6,481.48	7,291.54	585.89	-	900.00	-
MARLBOROUGH,	14,579	14,266.21	1,041.44	6,089.64	5,081.78	1,073.35	-	1,000.00	-
33 Cities,	2,311,396	\$2,965,367.35	\$141,631.64	\$769,196.04	\$863,261.24	\$37,262.77	\$376,138.01	\$27,603.22	\$291,832.48

¹ Includes the following expenses: Children's Institution Department, \$111,685.30; Suffolk School for Boys, \$40,439.50; Steamer Monitor, \$30,882.94; children's excursions, \$2,036.35.

TABLE VII. — *Maintenance of Departments — Continued.*
6. *Soldiers' Benefits.*

CITIES.	Population of 1910	A TOTAL EX- PENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON,	686,092	\$201,295.86	\$16,514.07	\$80,085.00	\$7,870.00	\$4,134.00	\$92,733.79
WORCESTER,	145,986	37,521.77	200.00	21,176.00	2,564.00	1,268.00	12,313.77
FALL RIVER,	119,295	19,589.63	573.00	7,212.00	20.00	398.00	11,386.93
LOWELL,	106,294	38,266.01	2,068.12	14,776.00	2,954.00	1,152.00	17,315.89
CAMBRIDGE,	104,839	27,964.19	798.11	10,076.00	450.00	700.00	15,940.08
NEW BEDFORD,	96,652	43,212.29	—	11,588.00	4,859.00	957.00	25,810.29
LYNN,	89,336	48,993.00	304.00	25,198.00	5,573.00	15,354.00	15,354.00
SPRINGFIELD,	88,926	17,174.32	731.59	11,656.00	38.00	670.00	4,078.73
LAWRENCE,	85,892	11,075.00	200.00	5,116.00	471.00	435.00	4,863.00
SOMERVILLE,	77,236	37,655.49	—	15,033.50	—	635.00	21,537.99
HOYOK,	57,730	4,224.00	—	2,069.00	532.00	187.00	1,386.00
BROCKTON,	56,878	26,484.50	356.50	14,241.00	2,657.00	818.00	8,412.00
MAIDEN,	44,404	16,100.60	300.00	7,276.00	458.00	298.00	7,768.60
HAVERHILL,	44,115	34,157.08	655.50	13,341.00	384.00	1,081.00	18,695.58
SALEM,	43,697	26,976.57	349.25	14,305.50	108.00	1,531.00	10,682.82
NEWTON,	39,806	4,623.00	—	2,710.00	—	187.00	1,726.00
FITCHBURG,	37,826	13,093.11	200.00	3,928.00	384.00	111.00	8,470.11
TAUNTON,	34,259	11,989.48	300.00	6,777.00	300.00	596.00	4,016.48
EVERETT,	33,484	8,651.16	—	5,094.00	—	337.00	3,220.16
QUINCY,	32,642	8,509.00	—	4,624.00	300.00	50.00	3,535.00
CHELSEA,	32,452	15,707.10	210.10	5,081.00	72.00	1,797.00	8,547.00
PITTSFIELD,	32,121	8,840.81	3.58	3,939.00	18.00	398.00	4,482.23
WALTHAM,	27,834	9,644.00	—	3,572.00	204.00	224.00	5,644.00
CHICOPEE,	26,401	6,473.55	—	1,028.47	—	50.00	3,349.08
GLOUCESTER,	24,398	16,110.65	127.65	6,933.00	1,090.00	372.00	7,588.00
MEDFORD,	23,150	7,751.00	—	4,706.00	278.00	685.00	2,082.00
NORTH ADAMS,	22,019	3,625.65	—	3,056.00	—	87.00	482.65
NORTHAMPTON,	19,431	5,917.29	—	3,368.04	—	250.00	2,299.25
BEVERLY,	18,650	16,863.23	—	6,595.50	1,753.00	335.00	8,180.75
MELROSE,	15,715	5,551.20	100.00	2,568.00	5.00	161.00	2,999.20
WOBURN,	15,308	5,021.59	—	3,662.00	—	111.00	1,248.59
NEWBURYPORT,	14,949	16,399.22	225.92	8,212.00	96.00	333.00	7,532.30
MARLBOROUGH,	14,579	8,070.65	113.95	4,354.00	144.00	385.00	3,073.70
33 Cities,	2,311,396	\$761,822.39	\$54,331.24	\$333,323.01	\$34,425.00	\$32,997.00	\$346,745.95

TABLE VII. — *Maintenance of Departments — Continued.*
7. Education.

CITIES.	Population of 1910	A TOTAL EXPENSES	B. GENERAL EXPENSES			C Teachers' Salaries	D Text Books and Supplies	E Tuition
			Administrative Salaries	Other General Salaries	Other General Expenses			
BOSTON,	686,092	\$5,667,496.14	\$43,031.56	\$96,943.08	\$14,693.44	\$3,990,124.80	\$248,927.50	\$11,156.52
WORCESTER,	146,986	965,057.55	11,750.00	12,705.66	6,494.66	730,741.60	64,106.37	112.50
FALL RIVER,	119,295	581,761.35	4,291.09	9,209.18	2,739.88	414,524.93	25,648.30	—
LOWELL,	106,294	481,493.36	3,300.00	6,838.11	2,352.69	313,775.06	29,511.04	—
CAMBRIDGE,	104,839	606,152.06	12,274.75	11,268.59	4,798.55	460,082.20	20,235.78	462.44
NEW BEDFORD,	96,652	492,235.27	4,000.00	12,438.26	2,375.26	348,408.41	30,053.36	—
LYNN,	89,336	417,777.54	4,800.00	8,064.38	4,298.68	284,635.03	27,444.83	186.60
SPRINGFIELD,	88,267	746,287.68	5,000.00	11,127.44	3,852.25	507,020.18	99.44	240.00
LAWRENCE, A.	85,892	370,143.71	3,791.70	6,121.58	5,220.86	269,675.56	14,149.71	—
SOMERVILLE,	77,236	428,329.96	3,499.60	4,158.40	2,737.19	318,967.18	23,316.40	251.01
HOLYOKE,	57,730	304,045.37	3,000.00	5,342.93	2,113.60	216,345.16	14,287.92	53.33
BROCKTON,	56,878	351,214.69	3,237.50	2,613.18	2,485.07	256,901.02	14,501.45	—
MALDEN,	44,404	245,960.65	2,530.00	2,536.95	1,872.72	179,323.52	12,685.97	911.00
HAVERTHILL,	44,115	239,772.18	2,339.34	1,750.00	1,242.44	169,258.91	15,076.81	1,167.50
SALEM,	43,697	201,770.65	2,833.29	2,834.95	1,532.92	133,284.04	13,300.05	2,771.78
NEWTON,	39,906	179,094.76	5,000.00	4,860.28	3,026.14	283,685.34	23,120.88	74.00
FITCHBURG,	37,826	272,068.94	3,166.66	2,572.90	1,018.18	121,662.03	11,739.86	—
TAUNTON,	34,259	169,844.37	2,500.00	1,633.75	1,291.76	117,441.46	7,844.81	—
EVERETT,	33,644	222,402.00	2,640.00	2,824.73	1,081.16	157,967.62	14,963.08	701.93
QUINCY,	32,642	207,021.88	2,700.00	1,350.00	1,429.59	156,487.25	13,437.15	1,374.19
CHELSEA,	32,452	198,811.40	2,633.00	2,112.00	1,442.04	142,265.76	10,896.68	130.14
PLYMOUTH,	32,121	210,746.77	2,933.31	1,991.50	1,616.96	149,479.41	13,318.44	—
WALTHAM,	27,834	140,666.16	2,500.00	1,964.50	960.41	95,297.03	7,210.33	642.00
CHICOPPEE,	25,401	119,396.87	2,741.65	1,130.00	1,635.29	81,753.22	5,172.69	—
GLOUCESTER,	24,368	140,737.18	2,300.00	1,442.50	1,019.60	89,016.00	7,017.58	45.00
MEDFORD,	23,150	157,461.68	3,000.00	1,200.00	960.41	117,774.16	8,415.95	877.87
NORTH ADAMS,	22,019	110,948.57	2,943.75	1,748.92	832.01	75,794.32	7,496.92	—
NOTHAMPTON,	19,431	117,292.98	5,533.32	1,869.92	816.49	76,133.49	8,773.70	—
BEVERLY,	18,650	172,973.52	2,512.49	3,673.10	1,608.76	114,436.31	16,064.03	90.30
MELROSE,	15,715	101,353.64	2,740.00	1,220.00	732.33	70,631.34	5,497.88	1,332.60
WOBURN,	15,308	78,617.76	2,200.80	875.00	286.40	54,437.39	4,013.93	263.20
NEWBURPORT,	14,949	64,425.51	1,800.00	973.00	396.57	44,495.09	3,897.40	—
MAHARBOURG,	14,579	67,767.36	1,983.39	800.00	362.32	45,863.47	3,727.11	—
23 Cities,	2,311,896	\$14,961,129.51	\$161,506.40	\$228,832.79	\$79,232.71	\$10,567,647.38	\$794,581.36	\$22,943.35

TABLE VII. — *Maintenance of Departments — Continued.*
7. Education — Concluded.

CITIES.	F	G	H	I	J	K	L	M
	Transportation	Support of Truants	Janitors' Services	Fuel and Light	Maintenance of Buildings and Grounds	Furniture and Furnishings	Rent	Other Expenses
BOSTON,	\$4,648.33	\$53,715.85	\$337,189.45	\$177,478.02	\$451,531.85	\$78,744.34	\$30,916.54	\$128,394.77
WORCESTER,	1,000.00	2,908.24	68,025.80	45,097.54	33,242.21	4,755.09	4,032.00	4,906.88
FALL RIVER,	540.00	438.37	57,282.07	24,560.48	29,274.53	1,424.62	525.00	10,844.90
LOWELL,	344.50	2,807.48	59,005.45	20,640.10	30,483.90	1,154.31	100.00	11,270.72
CAMBRIDGE,	385.20	1,197.25	47,102.19	26,157.46	9,370.14	683.57	—	12,113.94
NEW BEDFORD,	1,954.40	335.75	37,973.87	23,307.49	15,764.56	1,231.50	3,000.00	12,092.31
LYNN,	1,638.50	1,188.04	24,687.30	19,921.81	17,991.91	6,247.85	348.35	7,204.26
SPRINGFIELD,	1,938.00	648.10	52,437.33	37,435.70	36,953.21	6,714.16	1,414.80	13,640.63
LAWRENCE,	28.00	2,302.74	23,173.62	19,019.67	21,684.76	600.24	2,872.29	1,262.98
SOMERVILLE,	—	1,073.09	27,767.14	22,715.85	19,890.54	1,604.37	—	2,371.19
HOLYOKE,	1,155.10	485.28	22,410.53	17,621.79	16,709.92	1,440.11	600.00	2,479.69
BROCKTON,	626.00	473.58	24,017.92	24,293.16	19,274.41	836.44	—	1,954.96
MALDEN,	—	162.14	16,022.50	16,767.02	9,777.89	750.37	—	2,720.57
HAYVERILL,	2,698.25	1,043.88	18,239.98	13,709.67	7,135.93	133.50	2,202.50	3,773.47
SALISBURY,	627.50	1,353.54	19,226.36	10,463.06	11,171.01	1,199.37	—	2,162.78
NEWTON,	2,294.50	450.85	22,555.80	13,337.09	18,275.36	1,159.89	362.50	872.13
FITCHBURG,	2,069.75	80.33	11,695.88	10,794.59	5,903.92	518.42	—	846.42
TAUNTON,	2,107.95	16.58	11,398.49	10,540.17	12,790.58	1,070.44	415.00	766.38
EVERETT,	209.14	209.14	16,741.88	14,038.25	9,316.60	586.90	—	1,340.62
QUINTON,	1,347.00	244.98	11,732.25	10,511.97	5,287.60	759.90	380.00	759.90
CHELSEA,	—	242.86	17,796.72	10,805.56	9,075.67	708.94	—	902.03
PITTSFIELD,	2,220.00	112.71	13,019.32	11,092.87	10,987.11	727.66	—	3,867.48
WALTHAM,	1,295.00	558.84	8,667.41	5,759.94	11,085.22	589.92	—	4,249.58
CHICPEE,	3,386.50	325.12	9,954.97	7,136.08	3,758.08	1,286.06	200.00	938.23
GLOUCESTER,	3,690.75	415.58	11,654.40	10,898.43	10,669.95	466.24	280.00	1,831.15
MEDFORD,	—	64.28	11,112.00	9,734.90	3,707.73	168.23	—	456.15
NORTH ADAMS,	1,400.00	266.57	7,598.16	7,232.63	3,466.02	480.92	308.68	1,399.67
NORTHAMPTON,	1,101.10	—	8,694.50	8,003.45	255.41	3,213.26	—	2,898.34
BEVERLY,	4,186.49	430.30	10,610.47	9,187.03	9,390.70	316.83	—	666.71
MELROSE,	693.75	—	8,017.93	4,790.50	4,990.14	198.75	—	499.42
WOBURN,	60.00	30.86	5,496.24	4,482.37	5,522.62	38.99	200.00	710.76
NEWBURYPORT,	292.23	222.43	4,082.73	3,307.96	2,990.22	222.07	380.00	329.05
MALBOROUGH,	2,475.59	114.71	4,050.00	4,350.08	—	—	—	1,060.47
33 Cities,	\$44,358.44	\$74,904.47	\$1,033,343.66	\$654,962.67	\$866,339.63	\$119,364.45	\$43,497.66	\$240,459.54

TABLE VII. — *Maintenance of Departments* — Continued.
8. *Libraries.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON,	686,092	\$397,773.89	\$249,652.31	\$48,099.88	\$33,766.91	\$19,417.41	\$25,828.29	\$20,409.09
WORCESTER,	145,966	57,050.00	31,983.91	12,924.73	4,057.65	1,977.47	2,787.57	3,318.67
FALL RIVER,	119,295	32,168.39	18,249.67	5,586.18	2,303.92	2,422.12	1,277.97	2,328.53
LOWELL,	106,294	20,233.57	12,101.39	4,552.99	865.80	1,669.96	128.15	915.28
CAMBRIDGE,	104,889	31,434.51	17,298.75	7,941.91	1,058.27	1,388.45	1,176.92	2,570.21
NEW BEDFORD,	96,652	44,012.46	25,437.42	10,237.62	2,424.51	1,167.67	1,811.25	2,933.99
LYNN,	89,336	23,788.02	14,425.60	4,400.24	1,286.80	2,238.77	693.97	752.64
SPRINGFIELD,	88,926	60,738.50	—	—	—	—	—	1 90,738.50
LAWRENCE,	85,892	23,799.70	11,622.74	4,403.12	970.25	1,652.62	3,192.08	1,968.89
SOMERVILLE,	77,226	43,459.16	24,522.88	10,309.81	1,504.53	2,716.64	1,112.32	3,292.98
HOLYOKE,	57,720	15,000.00	—	—	—	—	—	1 15,000.00
BROCKTON,	56,878	20,250.25	9,391.19	6,044.58	878.99	947.88	866.03	2,121.58
MALDEN,	44,404	24,461.58	11,341.96	4,202.52	2,057.11	1,320.46	1,689.44	3,850.09
HAVERHILL,	44,115	20,925.43	9,840.56	4,645.55	1,027.47	1,370.97	1,631.21	2,359.67
SALEM,	43,697	18,549.92	10,064.18	3,539.33	1,081.63	1,503.51	338.10	1,723.17
NEWTON,	39,806	32,078.56	15,347.86	7,305.89	1,031.84	1,732.25	3,351.90	3,308.82
FITCHBURG,	37,826	8,835.50	5,300.83	1,623.08	170.30	738.41	141.20	861.18
TAUNTON,	34,259	10,665.66	4,991.00	3,040.98	665.42	1,068.47	218.80	680.99
EVERETT,	33,484	9,343.85	4,596.04	1,815.82	704.28	806.00	1,001.38	420.33
QUINCY,	32,642	14,939.51	7,244.94	2,927.73	715.84	951.44	1,665.98	1,433.59
CHELSEA,	32,452	8,349.79	5,008.41	630.36	410.22	1,546.01	437.70	317.09
PITTSFIELD,	32,121	10,000.00	—	—	—	—	—	1 10,000.00
WALTHAM,	27,834	12,787.84	5,106.60	2,382.40	710.17	672.26	2,260.01	1,656.40
CHICOPEE,	25,401	6,194.62	2,279.94	1,994.60	279.70	690.96	88.30	861.12
GLoucester,	24,398	21.00	—	3.00	18.00	—	—	—
MEDFORD,	23,150	11,031.06	5,922.09	2,340.07	670.11	745.26	476.47	877.06
NORTH ADAMS,	22,019	7,683.17	3,415.63	2,454.60	256.10	508.33	440.64	607.87
NORTAMPTON,	19,481	24,629.60	10,603.47	8,242.13	1,005.34	1,591.16	1,430.16	1,591.16
BEVERLY,	18,650	8,892.23	4,657.99	1,788.12	315.33	1,757.34	607.41	924.28
MELROSE,	15,715	6,106.73	2,774.82	1,626.93	424.65	525.05	175.00	580.33
WOBURN,	15,308	8,454.32	4,500.25	1,272.34	535.48	618.80	803.46	753.99
NEWBURYPORT,	14,949	7,974.95	4,237.67	2,344.24	287.43	562.14	273.30	273.30
MARLBOROUGH,	14,579	4,909.60	2,707.50	1,002.26	235.89	406.18	141.49	416.28
33 Cities,	2,311,396	\$1,626,572.87	\$534,627.69	\$179,698.00	\$61,719.94	\$53,791.88	\$57,304.33	\$148,635.52

1 Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

CITIES.	Population of 1916	A Total Expenses	B General Administration	C. PARKS AND GARDENS		D Playgrounds and Gymnasias	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS		
				Maintenance	Metropolitan Park Maintenance			Fourth of July	Labor Day	Band Concerts, etc.
BOSTON,	698,092	\$1,412,546.83	\$66,787.38	\$476,421.04	\$404,332.97	\$188,817.38	\$177,473.67	\$17,273.32	\$2,697.45	\$78,742.72
WORCESTER,	145,986	83,402.76	—	47,758.31	—	28,398.19	1,943.44	4,184.87	—	1,117.94
FALL RIVER,	119,295	20,851.16	2,310.80	17,674.24	—	666.12	—	—	—	200.00
LOWELL,	106,294	15,043.80	2,290.71	6,867.62	—	3,465.31	—	1,085.00	1,000.00	635.16
CAMBRIDGE,	104,839	72,696.36	4,157.99	11,363.95	36,009.25	16,242.84	2,354.51	1,498.98	399.25	668.59
NEW BEDFORD,	96,652	44,366.76	—	35,715.38	—	4,061.05	2,562.32	—	—	2,028.00
LYNN,	89,336	42,849.86	—	12,740.80	—	2,437.06	390.40	2,000.00	1,013.52	866.25
SPRINGFIELD,	88,926	57,729.09	4,107.42	39,721.29	23,411.83	11,040.33	870.00	1,500.00	—	490.00
LAWRENCE,	85,862	16,052.78	—	10,391.43	—	2,818.68	1,534.53	729.24	472.90	106.00
SOMERVILLE,	77,236	38,560.86	—	7,949.06	21,905.11	5,849.29	2,297.40	500.00	—	—
HOLYOKE,	57,730	23,176.01	—	15,558.92	—	5,720.96	979.38	500.00	—	385.75
BROCKTON,	56,878	8,553.05	—	4,330.08	—	3,607.48	—	—	—	615.49
MALDEN,	44,404	22,998.88	1,314.34	2,375.76	15,604.74	3,668.04	—	27.00	18.00	51.00
HAYVERHILL,	44,115	11,099.03	1,518.33	8,135.03	—	945.91	—	90.00	—	499.76
SALEM,	43,697	15,456.80	589.69	10,914.29	—	3,504.72	—	—	—	448.10
NEWTON,	39,806	43,802.81	11,999.91	11,999.91	22,715.28	7,496.10	745.72	—	—	843.80
FITCHBURG,	37,826	10,463.90	—	6,661.15	—	2,528.17	—	187.77	—	1,086.81
TAUNTON,	34,259	2,064.49	—	1,168.30	—	617.21	172.98	50.00	—	56.00
EVERETT,	33,454	14,552.22	—	3,258.09	9,837.10	373.28	459.00	499.75	—	23.00
QUINCY,	32,642	16,457.26	—	872.18	12,845.74	1,013.72	631.62	999.00	—	125.00
CHELSEA,	32,452	12,314.37	—	1,601.93	8,749.26	1,356.79	—	706.39	—	—
PITTSFIELD,	32,121	5,527.02	—	2,415.32	—	2,000.00	—	500.00	—	611.70
WALTHAM,	27,854	14,146.64	26.00	2,639.72	8,676.28	1,486.14	444.41	500.00	—	378.09
CHICOPPE,	25,401	2,467.92	—	698.91	—	1,453.51	—	280.00	—	66.50
GLOUCESTER,	24,368	1,998.90	—	1,067.06	—	24.34	277.50	502.00	—	108.00
MEDFORD,	23,150	15,010.50	133.39	2,203.16	11,828.12	342.83	303.00	—	—	200.00
NORTH ADAMS,	22,019	250.95	—	250.95	—	—	—	—	—	—
NORTHAMPTON,	19,451	1,243.26	—	893.26	—	200.00	—	—	—	160.00
BEVERLY,	18,660	4,999.53	73.18	1,732.79	—	2,687.76	—	505.80	—	—
MELROSE,	15,715	9,494.36	220.99	2,324.78	5,914.08	53.77	354.74	570.00	—	48.00
WOBURN,	15,308	5,842.22	—	656.70	3,725.40	638.64	—	749.70	—	71.88
NEWBURYPORT,	14,949	2,339.65	—	1,542.72	—	638.93	—	100.00	—	38.00
MARLBOROUGH,	14,579	1,000.92	—	626.43	—	106.39	—	—	—	329.10
33 Cities,	2,311,396	\$2,049,439.96	\$33,439.22	\$750,331.46	\$385,715.16	\$904,311.89	\$193,794.62	\$35,448.82	\$5,601.12	\$90,866.64

TABLE VII. — *Maintenance of Departments* — Concluded.
10. *Unclassified.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E City Clocks	F Ice for Drink- ing Fountains	G All Other
BOSTON,	686,002	\$161,881.10	\$38,159.63	\$36,008.60	\$9,941.80	\$508.88	\$4,717.01	\$72,545.18
WORCESTER,	145,986	13,380.18	4,982.76	4,780.30	892.78	180.00	2,574.34	—
FALL RIVER,	119,266	17,021.65	10,162.64	1,889.07	1,022.85	60.00	320.52	3,866.57
LOWELL,	104,294	14,806.93	7,617.57	427.44	1,399.95	50.00	—	5,311.67
CAMBRIDGE,	104,669	11,761.19	5,633.75	944.69	1,200.00	185.00	970.81	2,866.94
NEW BEDFORD,	96,652	3,097.22	424.15	1,021.91	1,070.97	438.00	—	94.29
LYNN,	89,356	5,004.21	1,808.94	219.83	1,297.15	246.25	—	1,435.09
SPRINGFIELD,	88,926	8,433.57	4,395.85	2,697.97	756.00	16.25	578.50	—
LAWRENCE,	86,862	36,367.77	9,617.80	—	1,360.00	—	1,100.25	26,289.72
SOMERVILLE,	77,236	4,449.62	2,415.00	1,609.62	425.00	—	—	—
HOLIOKE,	57,780	3,315.81	638.99	1,068.00	500.00	50.00	—	1,361.82
BROOKTON,	56,573	9,460.20	2,139.55	1,238.69	722.00	—	142.55	913.41
MAIDEN,	44,404	1,369.10	360.00	519.10	440.00	—	—	50.00
HAVERHILL,	2,388.40	—	1,505.40	—	425.00	458.00	—	—
SALAM,	43,607	20,982.03	3,001.12	1,292.48	350.00	188.00	—	25,590.43
NEWTON,	39,804	12,373.58	2,078.35	445.96	599.50	—	—	9,147.05
FITCHBURG,	37,626	6,751.42	2,418.05	2,000.71	575.00	102.92	—	684.74
TAUNTON,	34,260	4,592.44	135.00	890.80	450.00	—	—	3,116.55
EVERETT,	33,484	12,789.96	1,823.08	570.84	450.00	189.87	359.00	9,417.16
QUINCY,	32,642	5,614.42	3,167.09	2,809.80	535.00	50.00	—	2,068.03
CHELSEA,	32,452	10,027.53	6,180.78	398.20	550.00	—	148.50	2,790.10
PLYMOUTH,	32,121	9,904.58	460.14	1,076.57	300.00	64.00	—	8,003.87
WALHAM,	27,824	2,241.21	678.06	728.28	440.00	47.02	—	300.86
CHICOPPEE,	25,401	1,757.90	501.30	828.40	325.00	—	—	100.00
GLOUCESTER,	24,368	10,166.10	6,715.00	1,197.35	400.00	—	—	1,863.75
MEDFORD,	23,150	9,380.49	—	633.46	435.00	—	200.00	8,122.03
NORTH ADAMS,	22,019	2,573.58	166.50	708.90	425.00	—	—	1,186.18
NORTHAMPTON,	19,431	1,227.25	10.00	640.81	200.00	271.54	—	104.80
BEVERLY,	18,660	7,715.24	5,450.00	1,242.70	500.00	75.96	—	446.58
MILFORD,	15,715	5,783.54	455.00	497.19	317.64	—	25.00	4,488.71
WOBURN,	15,308	5,498.56	3,019.93	957.10	450.00	—	—	1,071.56
NEWBURGH,	14,949	3,387.78	3,985.76	552.00	300.00	75.00	—	1,576.00
MAINEBOROUGH,	14,579	1,894.90	1,090.00	442.40	300.00	—	—	92.50
33 Cities,	2,311,396	\$488,962.90	\$128,956.59	\$70,915.92	\$29,829.64	\$3,224.69	\$11,136.48	\$194,799.58

TABLE VIII. — Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Population of 1910	A. PUBLIC SERVICE ENTERPRISES										B	C
		TOTAL EXPENSES	ELECTRIC LIGHT Maintenance and Operation	WATER		Markets	ALL OTHER			Cemeteries	Trust Funds		
				Maintenance and Operation	Metropolitan Water Maintenance		Scales	Docks and Wharves	Miscellaneous				
Boston,	686,092	\$1,573,800.82	-	\$703,845.27	\$327,078.18	\$20,082.24	\$96.25	-	\$521,498.88	\$104,430.41	\$3,256.42		
Worcester,	145,986	94,545.00	-	94,310.69	-	-	224.31	-	-	21,875.88	36.13		
Fall River,	119,295	79,269.94	-	76,904.56	-	-	1,083.31	\$1,282.07	-	26,431.28	-		
Lowell,	106,294	141,449.44	-	140,640.99	-	-	808.46	-	-	10,769.71	-		
Cambridge,	104,839	120,233.17	-	120,233.17	-	-	-	-	-	18,127.58	5.00		
New Bedford,	96,652	86,436.54	-	85,021.57	-	-	-	1,414.97	-	35,394.08	-		
Lynn,	89,336	152,477.68	-	152,477.68	-	-	-	-	-	38,126.75	2,997.50		
Springfield,	88,926	195,395.57	-	194,398.57	-	-	-	-	-	-	-		
Lawrence,	86,892	62,695.17	-	62,695.17	-	-	-	-	-	16,917.05	-		
Somerville,	77,236	60,140.19	-	39,449.00	20,691.19	-	-	-	-	-	-		
Holyoke,	57,730	454,124.83	\$354,868.40	99,256.43	-	-	-	-	-	-	-		
Brockton,	56,878	54,471.08	-	54,471.08	-	-	-	-	-	6,323.64	-		
Malden,	44,404	33,656.12	-	26,273.18	8,382.94	-	-	-	-	12,882.38	25.00		
Haverhill,	44,115	40,514.90	-	40,336.66	-	-	178.14	-	-	419.92	160.00		
Salem,	43,697	51,542.23	-	50,665.87	-	-	633.84	-	-	8,831.66	365.43		
Newton,	39,806	40,110.68	-	38,922.31	1,188.37	-	-	-	-	298.59	64.00		
Fitchburg,	37,826	49,897.50	-	49,897.50	-	-	-	-	-	10,025.06	446.61		
Taunton,	34,259	130,472.99	85,816.84	44,656.15	-	-	-	-	-	6,399.76	-		
Everett,	33,484	28,175.01	-	19,426.79	8,738.22	-	-	-	-	7,646.50	-		
Quincy,	32,642	25,484.90	-	15,609.16	9,875.74	-	-	-	-	7,414.70	970.43		
Chelsea,	32,452	26,269.80	-	17,080.86	9,169.31	-	-	-	19.63	-	-		
Pittsfield,	32,121	20,950.12	-	20,941.38	-	-	8.74	-	-	-	-		
Waltham,	27,834	45,097.88	-	44,907.88	-	-	190.00	-	-	10,992.93	-		
Chicago,	26,401	83,091.11	55,570.37	27,511.74	-	-	-	-	-	3,996.36	-		
Gloucester,	24,398	29,548.81	-	29,503.82	-	-	8.25	36.74	-	545.68	-		
Medford,	23,150	14,299.51	-	9,333.78	4,965.73	-	-	-	-	10,785.38	-		
North Adams,	22,019	9,828.02	-	9,027.67	-	-	800.35	-	-	4,848.24	-		
Northampton,	19,431	19,968.06	-	19,968.06	-	-	-	-	-	1,674.76	294.50		
Beverly,	18,660	35,151.99	-	35,151.99	-	-	-	-	-	7,224.67	-		
Melrose,	15,715	18,555.53	-	14,528.01	4,035.19	-	2.33	-	-	6,322.04	-		
Woburn,	15,308	17,968.51	-	17,968.51	-	-	-	-	-	4,630.50	7.50		
Newburyport,	14,949	21,313.69	-	21,313.69	-	-	-	-	-	511.65	15.00		
Maldenborough,	14,579	11,449.90	-	11,449.90	-	-	-	-	-	778.77	-		
33 Cities,	2,311,396	\$3,828,396.59	\$406,264.61	\$2,338,136.99	\$394,724.97	\$39,924.76	\$4,043.97	\$2,733.76	\$521,518.51	\$383,745.43	\$3,643.52		

1 Includes \$150,926.62 for gas.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A	B. DEPARTMENTAL					
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Soldiers' Benefits
BOSTON,	\$22,108,042.40	\$1,125,906.65	\$4,732,811.60	\$2,573,344.29	\$2,713,598.67	\$1,389,909.73	\$201,295.86
WORCESTER,	3,021,443.57	144,778.32	586,447.93	313,182.69	441,559.04	232,606.63	37,521.77
FALL RIVER,	1,867,615.68	111,313.11	377,094.05	201,786.30	235,743.85	165,584.67	19,589.93
LOWELL,	1,720,955.15	118,722.79	370,718.55	163,419.40	96,749.07	38,266.01	37,964.01
CAMBRIDGE,	2,038,980.55	131,326.77	413,464.58	270,023.34	257,791.65	78,001.15	27,964.19
NEW BEDFORD,	1,868,173.45	139,147.10	356,625.21	257,116.99	289,778.09	76,751.35	43,212.29
LYNN,	1,515,155.63	107,764.44	303,558.69	163,300.33	138,705.15	70,110.16	48,693.00
SPRINGFIELD,	2,290,784.33	123,208.30	465,161.23	217,163.90	345,732.92	53,754.25	17,174.32
LAWRENCE,	1,312,068.58	78,939.37	241,339.74	173,738.29	194,622.57	85,416.43	11,075.00
SOMERVILLE,	1,274,757.87	73,190.83	247,190.70	180,887.23	120,814.52	40,109.31	37,655.49
HOLYOKE,	1,377,457.83	74,740.98	284,310.14	108,448.86	88,335.91	67,236.92	4,224.00
BROCKTON,	1,002,044.34	65,952.13	186,433.51	124,784.18	103,251.26	45,879.55	26,484.50
MAIDEN,	751,467.87	45,310.93	137,065.94	95,269.86	77,556.95	38,809.88	16,100.60
HAVENHILL,	712,245.11	50,732.43	126,709.11	58,862.50	77,083.92	49,520.31	34,157.08
SALEM,	809,239.04	66,461.92	143,288.84	79,660.82	118,376.77	46,965.40	26,976.57
NEWTON,	1,159,191.88	82,578.55	243,900.03	121,366.12	165,217.73	32,683.49	4,623.00
FITCHBURG,	668,198.97	39,108.52	134,948.72	50,684.26	103,522.54	69,073.59	13,083.11
TAUNTON,	624,706.54	46,776.43	122,087.03	37,560.70	54,469.87	27,783.32	11,989.48
EVERT,	572,453.70	42,101.96	100,824.30	49,479.91	54,347.53	22,139.30	8,651.16
QUINCY,	612,046.21	46,123.75	101,642.06	68,273.05	83,634.30	22,931.96	8,509.00
CHELSEA,	621,577.34	49,566.46	146,435.03	55,835.45	62,825.06	33,435.30	15,707.10
PITTSFIELD,	563,864.28	42,680.34	88,971.27	39,582.33	103,401.55	23,259.49	8,840.81
WALTHAM,	511,158.06	35,422.28	100,567.67	33,942.14	68,931.71	16,697.60	9,644.00
CHICOPPEE,	390,401.73	26,579.25	66,312.11	23,648.98	28,918.62	23,274.44	4,763.55
GLOUCESTER,	473,550.76	40,792.91	107,085.39	18,748.54	71,438.13	36,727.47	16,110.65
MEDFORD,	458,078.43	34,761.27	76,399.27	37,956.76	69,554.53	13,647.98	7,751.00
NORTH ADAMS,	292,381.69	22,624.98	46,670.91	18,889.07	47,245.57	17,692.88	3,625.65
NORTHAMPTON,	326,392.16	18,840.18	42,049.74	18,926.89	56,950.70	5,917.29	5,917.29
BEVERLY,	526,188.11	30,837.65	91,300.20	13,645.31	117,418.80	19,075.74	16,863.23
MELROSE,	310,890.40	29,012.30	45,065.55	26,228.45	47,467.34	9,649.72	5,851.20
WOBURN,	262,999.74	19,456.02	53,120.79	18,437.59	32,046.17	13,588.38	5,021.59
NEWBURYPORT,	245,216.55	16,455.03	42,935.56	13,371.06	40,000.13	16,278.44	16,399.22
MALBOROUGH,	222,303.42	19,209.29	49,649.70	12,658.21	30,917.91	14,236.21	8,070.65
33 Cities,	\$52,512,781.37	\$3,100,403.24	\$10,637,285.15	\$5,659,232.80	\$6,690,230.78	\$3,966,957.35	\$781,822.39

TABLE IX. — Summary of Maintenance — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded				C Public Services Enterprises	D Cemeteries	E Trust Funds
	Education	Libraries	Recreation	Unclassified			
BOSTON,	\$5,667,496.14	\$397,773.80	\$1,412,546.83	\$161,881.10	\$1,573,800.32	\$104,420.41	\$3,256.42
WORCESTER,	995,057.55	57,080.00	83,492.75	13,380.18	94,545.00	21,875.58	36.13
FALL RIVER,	551,761.35	32,103.39	20,851.16	17,021.66	79,269.94	25,451.25	—
LOWELL,	451,493.36	20,233.57	13,043.80	14,806.98	141,449.44	10,799.71	—
CAMBRIDGE,	606,152.06	31,454.51	72,666.36	11,761.19	120,233.17	18,127.58	5.00
NEW BEDFORD,	492,235.27	44,012.46	44,366.75	3,097.32	88,436.54	35,394.08	—
LYNN,	417,777.54	23,783.02	57,549.86	8,064.51	152,477.05	38,126.76	2,997.50
SPRINGFIELD,	746,267.05	50,738.50	57,729.09	8,453.57	185,836.57	—	—
LAWRENCE,	370,145.71	25,799.70	16,032.78	36,357.77	62,686.17	16,917.05	—
SOMERVILLE,	428,229.95	43,459.16	38,540.86	4,449.62	60,140.19	—	—
DORCHESTER,	304,046.37	15,000.00	23,175.01	3,515.51	45,124.53	—	—
BROCKTON,	351,214.69	20,250.25	8,453.06	5,446.20	54,471.05	6,323.64	—
MALDEN,	245,960.65	24,461.53	22,966.88	1,569.10	33,656.12	12,832.38	25.00
HAYVERHILL,	239,772.18	20,925.43	11,099.03	2,388.40	40,514.80	419.92	160.00
SALEM,	251,770.65	18,549.22	15,464.80	30,832.03	51,942.23	8,831.46	365.43
NEWTON,	379,094.76	32,078.56	43,802.81	13,373.56	40,110.68	298.59	64.00
FITCHBURG,	172,068.94	8,585.00	10,463.90	6,731.42	49,697.90	10,023.66	446.61
TAUNTON,	169,844.37	10,645.65	2,064.49	4,592.44	130,472.99	6,399.76	—
EVERETT,	292,402.00	9,243.85	14,563.22	12,769.96	28,176.01	7,646.50	—
QUINCY,	207,021.58	14,869.51	16,457.26	8,614.42	25,484.90	7,414.70	970.43
CHELSEA,	196,511.40	8,349.79	12,314.37	10,027.58	26,269.80	—	—
PITTSFIELD,	210,746.77	10,000.00	5,527.02	9,904.58	20,950.12	—	—
WALTHAM,	140,666.16	12,787.84	14,140.04	2,241.21	43,097.55	10,992.98	—
CHICPEE,	116,396.87	6,194.62	2,467.92	1,767.90	33,091.11	3,999.36	—
GLOUCESTER,	140,757.18	21.00	1,998.90	10,160.10	29,548.51	845.68	—
MEDFORD,	157,461.68	11,031.06	15,010.50	9,380.49	14,299.51	10,785.38	—
NORTH ADAMS,	110,948.57	7,683.17	230.95	2,573.58	9,528.02	4,948.24	—
NORTHAMPTON,	117,252.93	24,629.60	1,243.20	7,227.25	19,956.06	7,274.76	294.50
BEVERLY,	172,973.53	8,592.23	4,999.56	7,715.24	36,151.99	7,224.67	—
MELROSE,	101,353.64	6,106.73	9,484.36	5,763.54	18,565.13	6,322.64	—
WOBURN,	78,617.76	5,494.32	5,842.22	7,489.59	17,968.51	4,930.20	7.50
NEWBURYPORT,	64,225.51	7,874.85	2,339.65	3,387.76	21,313.69	911.55	15.00
MARLBOROUGH,	67,767.36	4,909.90	1,000.92	1,594.90	11,449.90	778.77	—
33 Cities,	\$14,961,129.51	\$1,626,572.87	\$2,049,453.33	\$438,963.90	\$3,823,396.59	\$383,745.45	\$3,643.52

STATISTICS OF MUNICIPAL FINANCES.

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Tax Loans)	C General Loans	D Trust Funds Used	E Public Service Enterprise Loans	F Cemetery Loans	G. METROPOLITAN ASSESSMENTS			H State Assessments for Grade Crossings	I All Other
							Sewer	Park	Water		
BOSTON,	\$5,776,461.21	\$65,019.07	\$3,285,870.80	-	\$768,860.42	\$4,730.00	\$167,030.89	\$360,621.65	\$1,111,837.73	\$12,490.65	-
WORCESTER,	462,230.78	23,556.25	262,158.79	-	176,147.79	-	-	-	-	367.95	-
FALL RIVER,	311,641.90	14,592.04	241,217.04	\$8,127.08	46,902.50	-	-	-	-	803.24	-
LOWELL,	190,147.19	38,207.68	99,743.17	2,160.00	48,873.00	-	-	-	-	1,163.34	-
CAMBRIDGE,	553,812.28	7,432.77	327,357.84	1,500.00	110,810.96	280.00	50,807.26	55,543.45	-	80.00	-
NEW BEDFORD,	396,999.77	37,942.12	270,211.55	8,300.10	79,980.00	-	-	-	-	476.00	-
LYNN,	321,843.80	32,251.88	199,585.02	-	69,750.00	-	-	17,632.28	-	2,624.62	-
SPRINGFIELD,	275,962.34	24,414.23	169,288.11	-	82,260.00	-	-	-	-	-	-
LAWRENCE,	144,064.88	30,796.35	85,399.53	-	28,460.00	-	-	-	-	-	-
SOMERVILLE,	208,418.44	26,950.99	61,156.81	-	1,560.00	-	29,138.47	16,668.26	70,206.83	2,737.08	-
HOLYOKE,	153,496.86	19,646.16	75,574.20	-	58,943.50	-	-	-	-	1,140.21	\$2,433.00
BROCKTON,	162,464.66	31,547.65	60,945.05	-	68,833.75	-	-	-	-	562.23	-
MALDEN,	151,112.11	19,454.06	61,351.82	-	10,676.00	-	19,197.06	11,427.96	28,443.98	-	-
HAVERHILL,	96,950.20	11,706.92	58,591.45	-	25,840.00	-	-	-	-	811.83	-
SALEM,	67,210.62	14,649.34	47,951.28	-	4,610.00	-	-	-	-	-	-
NEWTON,	296,706.04	22,968.20	165,026.50	-	49,777.50	-	39,668.41	-	4,032.24	1,029.42	-
FITZBURG,	74,899.12	16,322.01	40,163.49	-	19,320.97	-	-	-	-	-	62.65
TAUNTON,	104,240.02	12,914.41	45,437.21	1,680.88	44,216.52	-	-	-	-	-	-
EVERETT,	126,446.89	16,521.18	50,637.60	-	8,000.00	-	13,858.37	7,699.27	29,649.47	81.00	-
QUINCY,	168,513.96	17,969.94	62,024.49	-	28,494.87	66.24	16,194.90	10,254.37	33,599.15	-	-
CHELSEA,	164,354.39	19,958.03	81,626.31	-	13,200.00	-	11,731.66	6,690.23	31,112.20	15.96	-
PITTSFIELD,	100,364.91	6,334.90	37,336.01	-	58,694.00	-	-	-	-	-	-
WALTHAM,	64,760.54	7,347.49	24,133.03	50.40	12,090.00	196.00	14,466.23	6,537.39	-	-	-
CHICOPPEE,	33,996.26	7,489.77	13,416.99	-	13,092.50	-	-	-	-	-	-
GLOUCESTER,	79,546.73	14,060.10	27,331.63	-	37,915.00	-	-	-	-	40.00	-
MEDFORD,	120,715.08	12,336.74	63,945.48	-	7,020.00	-	11,776.52	8,787.24	16,849.10	-	-
NORTH ADAMS,	33,495.16	22,888.01	22,888.01	206.36	6,560.02	-	-	-	-	-	-
NORTHAMPTON,	15,925.41	4,342.33	7,663.09	-	3,920.00	-	-	-	-	-	-
BEVERLY,	70,109.07	10,634.90	50,669.17	-	8,806.00	-	-	-	-	-	-
MELROSE,	81,622.58	9,498.37	36,738.87	1,113.48	8,162.50	-	7,828.58	4,589.07	13,691.71	-	-
WOBURN,	34,398.80	7,888.36	18,774.35	-	4,920.00	-	5,114.38	2,801.68	-	-	-
NEWBURYPORT,	32,913.32	4,130.65	17,567.66	-	11,626.11	-	-	-	-	-	-
MARLBOROUGH,	37,563.20	8,231.84	13,583.16	-	16,038.20	-	-	-	-	-	-
33 Cities,	\$10,527,390.53	\$599,966.53	\$5,990,333.41	\$33,223.30	\$1,929,023.11	\$5,272.24	\$366,812.73	\$526,426.62	\$1,339,332.41	\$24,422.53	\$2,495.65

DIVISION D.

INDEBTEDNESS.

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TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1913.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Tax	Other	
BOSTON,	\$116,726,581.00	\$88,945,431.00	—	\$27,638,150.00	\$143,000.00	—	—	—
WORCESTER,	12,763,458.41	7,729,325.00	—	4,820,000.00	—	—	—	\$214,133.41
FALL RIVER,	7,672,250.00	6,272,250.00	\$50,000.00	1,250,000.00	—	\$100,000.00	—	—
LOWELL,	4,545,810.90	2,632,290.90	38,200.00	1,276,350.00	—	600,000.00	—	—
CAMBRIDGE,	12,011,600.00	9,082,500.00	25,000.00	2,896,100.00	8,000.00	—	—	—
NEW BEDFORD,	10,333,326.47	7,349,000.00	43,834.93	2,074,000.00	—	—	\$200,000.00	666,491.54
LYNN,	5,239,500.00	2,980,000.00	—	1,946,500.00	—	330,000.00	—	—
SPRINGFIELD,	7,985,500.00	5,626,500.00	—	2,359,000.00	—	—	—	—
LAWRENCE,	3,163,100.00	2,071,100.00	—	712,000.00	—	400,000.00	—	—
SOMERVILLE,	2,090,000.00	1,642,000.00	—	32,000.00	—	350,000.00	75,000.00	—
HOLYOKE,	3,779,500.00	2,232,500.00	—	1,402,000.00	—	473,000.00	—	—
BROCKTON,	3,982,200.00	1,743,200.00	—	1,859,000.00	—	490,000.00	—	—
MALDEN,	2,210,900.00	1,588,900.00	—	247,000.00	—	378,000.00	—	—
HAVERHILL,	2,333,433.76	1,531,000.00	—	641,000.00	—	140,000.00	21,433.76	—
SALEM,	1,413,700.00	1,127,700.00	—	101,000.00	—	180,000.00	—	—
NEWTON,	6,013,568.37	4,306,800.00	—	1,239,000.00	—	409,000.00	—	43,786.37
FITCHBURG,	2,014,698.50	1,224,698.50	—	496,000.00	—	178,000.00	119,000.00	—
TAUNTON,	2,775,612.82	1,293,753.33	41,575.00	1,305,500.00	—	97,000.00	—	37,754.49
EVERETT,	1,734,205.00	1,295,205.00	—	200,000.00	3,500.00	283,000.00	—	—
QUINCY,	2,553,045.00	1,437,545.00	—	722,000.00	—	375,000.00	—	—
CHELSEA,	2,500,402.00	2,009,600.00	—	350,000.00	—	460,802.00	—	—
PITTSFIELD,	2,687,700.00	1,030,200.00	—	1,428,000.00	—	80,000.00	140,500.00	—
WALTHAM,	1,019,899.50	711,445.00	254.50	229,000.00	4,200.00	75,000.00	—	—
CHICOPPEE,	710,500.00	369,000.00	—	207,500.00	—	100,000.00	—	—
GLOUCESTER,	1,843,975.00	684,875.00	—	1,001,000.00	—	208,100.00	—	—
MEDFORD,	2,294,532.54	1,803,532.54	—	171,000.00	—	250,000.00	—	—
NORTH ADAMS,	523,330.86	491,070.00	6,119.88	104,150.00	—	—	—	—
NORTHAMPTON,	440,108.29	300,000.00	1,016.00	104,000.00	—	40,000.00	2,600.00	1,492.29
BEVERLY,	1,517,500.00	1,198,500.00	—	219,000.00	—	100,000.00	—	—
MELROSE,	1,322,042.18	937,051.70	28,290.48	148,000.00	3,600.00	175,100.00	40,000.00	—
WOBURN,	538,372.70	359,770.00	—	128,000.00	—	94,401.30	—	6,261.40
NEWBURTPORT,	805,250.00	442,250.00	—	313,000.00	—	50,000.00	—	—
HALESBOROUGH,	770,354.02	330,466.02	—	324,900.00	—	115,000.00	—	—
33 Cities,	\$229,631,906.35	\$162,793,389.00	\$232,290.79	\$58,119,150.00	\$162,900.00	\$6,158,403.30	\$598,533.76	\$969,919.50

¹ Includes \$100,000 trust funds used for water construction; also \$75,000 wharf bonds.

² In anticipation of water revenue.

³ In anticipation of receipts by Smith's Agricultural School and Northampton School of Industries.

⁴ In anticipation of receipts on account of grade crossings.

TABLE XII. — *Relation of Indebtedness to Valuation — 1913.*

NOTE. The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1913, together with the supplemental assessment of December, 1913, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes *funded or fixed* debt and also temporary debt. If the amount of tax loans, temporary loans in anticipation of water revenue, receipts on account of grade crossings, and other receipts (see foot-notes 2, 3, and 4, Table XI), and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt in Table XII.

CITIES.	Population of 1910	Percentage of Net Debt of Valuation	Valuation of 1913	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 NEW BEDFORD,	96,652	7.5	\$104,935,228	\$9,666,834.93	\$1,809,453.51	\$7,857,381.42
2 PITTSFIELD,	32,121	6.8	38,077,055	2,607,700.00	—	2,607,700.00
3 GLOUCESTER,	24,398	6.4	25,638,323	1,635,875.00	—	1,635,875.00
4 CHELSEA,	32,452	6.2	28,712,030	2,339,600.00	556,995.00	1,782,605.00
5 TAUNTON,	34,259	6.1	25,248,519	2,640,858.33	1,110,959.56	1,529,898.77
6 CAMBRIDGE,	104,839	6.0	121,966,290	12,011,600.00	4,683,896.60	7,327,703.40
7 QUINCY,	32,642	5.9	37,087,335	2,183,045.00	—	2,183,045.00
8 BROCKTON,	56,878	5.8	50,637,537	3,582,200.00	635,629.43	2,946,570.57
9 HOLYOKE,	57,730	5.3	60,501,203	3,604,500.00	390,586.51	3,213,913.49
10 BOSTON,	686,092	5.1	1,526,007,626	116,726,581.00	38,830,739.51	77,895,841.49
11 NORTH ADAMS,	22,019	5.0	16,460,417	823,339.89	—	823,339.89
12 FALL RIVER,	119,295	4.9	100,057,018	7,572,250.00	2,702,799.76	4,869,450.24
13 NEWBURYPORT,	14,949	4.5	13,162,538	755,250.00	168,667.75	586,582.25
14 FITCHBURG,	37,826	4.4	34,914,806	1,839,698.50	287,243.11	1,552,455.39
15 WORCESTER,	145,986	4.4	163,835,545	12,549,325.00	5,325,331.10	7,223,993.90
16 LYNN,	89,336	4.2	86,742,397	4,929,500.00	1,268,802.82	3,660,697.18
17 SPRINGFIELD,	88,926	4.1	170,674,714	7,985,500.00	1,017,128.41	6,968,371.59
18 HAVERHILL,	44,115	4.0	40,709,961	2,172,000.00	526,526.03	1,645,473.97
19 WOBURN,	15,308	4.0	12,081,070	487,710.00	—	487,710.00
20 EVERETT,	33,484	3.6	30,756,950	1,496,205.00	388,260.95	1,107,944.05
21 MELROSE,	15,715	3.6	18,231,425	1,156,942.18	508,294.27	648,647.91
22 CHICOPEE,	25,401	3.5	17,027,810	610,500.00	8,402.70	602,097.30
23 NEWTON,	39,806	3.5	83,492,945	5,564,800.00	2,660,203.78	2,904,596.22
24 MARLBOROUGH,	14,579	3.5	10,879,970	655,356.02	278,206.74	377,149.28
25 LOWELL,	106,294	3.2	87,277,643	3,945,810.90	1,172,855.80	2,772,955.10
26 LAWRENCE,	85,892	3.2	78,848,778	2,783,100.00	298,190.05	2,484,909.95
27 BEVERLY,	18,650	3.1	40,838,760	1,417,500.00	131,927.24	1,285,672.76
28 SALEM,	43,697	3.1	39,344,000	1,228,700.00	—	1,228,700.00
29 MEDFORD,	23,150	3.0	28,731,150	1,974,532.54	1,113,612.19	860,920.35
30 MALDEN,	44,404	3.0	41,731,530	1,835,900.00	603,656.40	1,232,243.60
31 SOMERVILLE,	77,236	2.3	72,163,864	1,674,000.00	—	1,674,000.00
32 NORTHAMPTON,	19,431	2.0	17,559,181	405,016.00	46,072.77	358,943.23
33 WALTHAM,	27,834	1.7	30,502,500	944,899.50	421,686.42	523,213.08
33 Cities,	2,311,396	4.8	\$3,254,836,118	\$221,806,629.79	\$66,946,028.41	\$154,860,601.38

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1913.*

CITIES.	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON,	\$657,970.43	\$100,405.83	\$557,564.60	\$50,798.92	\$104,163.94	\$402,611.74
WORCESTER,	48,459.27	48,459.27	—	—	—	—
FALL RIVER,	11,456.00	11,456.00	—	—	—	—
LOWELL,	2,173.54	2,173.54	—	—	—	—
CAMBRIDGE,	47,951.69	2,000.00	45,951.69	27,328.90	18,622.79	—
NEW BEDFORD,	8,900.00	8,900.00	—	—	—	—
LYNN,	11,594.78	6,491.37	5,403.41	—	5,403.41	—
SPRINGFIELD,	—	—	—	—	—	—
LAWRENCE,	—	—	—	—	—	—
SOMERVILLE,	56,178.05	9,354.19	46,823.86	15,673.40	5,727.60	25,422.86
HOLYOKE,	8,083.42	8,083.42	—	—	—	—
BROCKTON,	23,921.76	3,550.00	25,071.76	11,281.18	3,510.62	10,299.96
MALDEN,	—	—	—	—	—	—
HAVERHILL,	7,868.63	7,868.63	—	—	—	—
SALEM,	25,022.94	8,760.51	16,262.43	9,647.42	5,154.88	1,460.13
NEWTON,	—	—	—	—	—	—
FITCHBURG,	—	—	—	—	—	—
TAUNTON,	22,191.26	675.00	21,516.26	8,389.54	2,390.25	10,736.47
EVERETT,	19,296.34	—	19,296.34	8,938.82	3,213.59	12,144.13
QUINCY,	19,555.12	190.74	19,644.38	6,310.38	2,067.85	11,266.15
CHELSEA,	—	—	—	—	—	—
PITTSFIELD,	5,508.66	—	5,508.66	3,518.21	1,990.45	—
WALTHAM,	1,000.00	1,000.00	—	—	—	—
CHICOPEE,	—	—	—	—	—	—
GLOUCESTER,	15,199.03	—	15,199.03	6,334.52	2,763.22	6,101.29
MEDFORD,	—	—	—	—	—	—
NORTH ADAMS,	—	—	—	—	—	—
NORTHAMPTON,	—	—	—	—	—	—
BEVERLY,	—	—	—	—	—	—
MELROSE,	10,583.93	—	10,583.93	4,210.94	1,415.03	4,957.96
WOBURN,	3,611.43	—	3,611.43	2,750.98	860.45	—
NEWBURYPORT,	—	—	—	—	—	—
MARLBOROUGH,	—	—	—	—	—	—
33 Cities,	\$1,012,066.28	\$219,663.50	\$792,437.78	\$158,153.01	\$157,284.08	\$484,996.69

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1913.*

CITIES.	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON	\$3,000,784.52	\$617,300.00	\$1,725,514.09	\$657,970.43	20.6	57.5	21.9
WORCESTER	585,243.87	—	536,784.60	48,459.27	—	91.7	8.3
FALL RIVER	433,915.02	148,458.50	274,000.52	11,456.00	34.2	63.2	2.6
LOWELL	358,339.24	325,665.70	30,500.00	2,173.54	90.9	8.5	0.6
CAMBRIDGE	480,499.21	18,400.00	414,047.52	47,961.69	3.8	86.2	10.0
NEW BEDFORD	465,609.28	352,077.28	104,532.00	8,900.00	75.6	22.5	1.9
LITTON	305,354.78	122,400.00	171,060.00	11,894.78	40.1	56.0	3.9
SPRINGFIELD	308,298.94	216,200.00	92,098.94	—	70.1	29.9	—
LAWRENCE	270,249.32	249,300.00	20,949.32	—	92.2	7.8	—
SOMERVILLE	278,178.05	222,000.00	—	56,178.05	79.8	—	20.2
HOLYOKE	219,058.85	161,600.00	57,458.85	—	73.8	26.2	—
BACONTON	183,756.02	165,550.00	20,022.60	8,083.42	85.5	10.3	4.2
MAIDEN	109,496.76	63,400.00	17,175.00	28,921.76	57.9	15.7	26.4
HAVERTHILL	146,613.63	85,000.00	53,745.00	7,868.63	58.0	36.6	5.4
SALEM	118,350.00	118,350.00	—	—	100.0	—	—
NEWTON	172,432.94	66,000.00	81,400.00	25,022.94	47.2	16.3	14.5
FITCHBURG	142,018.65	118,939.50	23,079.15	—	83.7	—	—
TAUNTON	87,000.00	1,000.00	86,000.00	—	1.1	98.9	—
EVERETT	129,641.26	98,450.00	9,000.00	22,191.26	76.9	7.0	17.1
QUINCY	294,762.80	276,476.46	—	19,286.34	93.5	—	6.5
CHELSEA	201,649.12	134,400.00	47,414.00	19,835.12	66.7	23.5	9.8
PITTSFIELD	117,174.10	117,174.10	—	—	100.0	—	—
WALTHAM	69,659.66	32,565.00	31,586.00	5,508.66	46.8	45.3	7.9
CHICOP	98,100.00	89,700.00	8,400.00	—	91.4	8.6	—
GLOUCESTER	138,375.00	137,375.00	—	1,000.00	99.3	—	0.7
MEDFORD	60,220.03	16,600.00	28,421.00	15,199.03	27.6	47.2	25.2
NORTH ADAMS	56,430.00	56,430.00	—	—	100.0	—	—
NORTHAMPTON	36,700.00	32,500.00	1,200.00	—	96.7	3.3	—
BEVERLY	148,200.00	148,200.00	3,000.00	—	98.0	2.0	—
MELROSE	67,391.54	41,290.22	15,517.39	10,583.93	61.3	23.0	15.7
WOBURN	60,831.43	57,220.00	—	3,611.43	94.1	—	5.9
NEWBURYPORT	48,599.06	41,000.00	7,599.06	—	84.4	15.6	—
MARLBOROUGH	49,504.00	36,800.00	12,704.00	—	74.3	25.7	—
33 Cities	\$9,232,437.08	\$4,367,831.76	\$3,873,300.04	\$1,012,006.28	47.2	41.9	10.9

DIVISION E.

CASH BALANCES.

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TABLE XVI. — Cash Balances.

CITIES.	CASH AT BEGINNING OF 1913					CASH AT END OF 1913						
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
BOSTON,	\$11,591,718.38	\$7,912,990.35	\$3,343,244.54	-	\$189,779.86	\$145,703.63	\$11,025,534.06	\$7,716,595.51	\$2,909,809.51	\$2,833.21	\$247,987.52	\$148,308.31
WORCESTER,	556,524.16	193,987.52	342,420.55	-	20,136.09	-	736,669.08	301,517.82	417,031.10	-	18,095.49	24.67
FALL RIVER,	489,175.58	203,461.69	281,808.13	-	1,442.09	2,463.67	605,634.55	83,828.99	416,299.76	-	1,904.76	3,601.04
LOWELL,	231,012.22	214,144.93	12,744.93	-	3,862.49	260.00	123,903.30	110,202.98	123,999.30	-	3,401.02	-
CAMBRIDGE,	151,926.22	91,018.56	51,488.65	-	2,831.37	6,897.64	257,806.79	12,071.66	237,396.60	-	3,416.70	4,921.83
NEW BEDFORD,	423,976.75	366,470.39	35,277.42	-	15,331.61	6,897.33	530,538.88	393,714.90	113,184.87	-	14,352.20	9,286.91
LYNN,	177,869.09	160,202.26	9,084.78	\$1,252.98	7,164.20	164.87	164,739.88	143,001.27	11,202.82	886.80	4,369.75	279.24
SPRINGFIELD,	1,092,374.28	1,000,393.98	91,436.59	-	543.71	1,470,497.97	1,376,623.26	93,178.41	93,178.41	-	696.30	-
LAWRENCE,	266,397.99	160,944.40	102,904.15	-	2,848.44	-	253,640.09	176,073.35	77,390.05	-	176.60	-
SOMERVILLE,	223,792.03	222,445.05	-	-	509.29	837.69	149,945.96	148,821.38	-	-	286.89	737.69
HOLYOKE,	435,751.47	299,420.43	136,139.73	-	191.31	524,185.61	440,747.79	83,246.51	83,246.51	-	2,785.34	191.31
BROCKTON,	202,670.71	191,678.63	8,075.52	-	2,869.18	46.38	155,857.90	138,063.48	14,829.43	-	1,926.46	139.65
MALDEN,	98,245.87	85,603.41	6,184.17	-	6,453.29	-	138,905.76	99,390.68	37,568.62	-	-	-
HAVERHILL,	101,533.72	94,619.63	1,442.65	-	5,471.44	-	112,141.19	110,660.27	526.03	-	954.89	-
SALEM,	49,743.80	38,913.47	3,587.85	383.77	10,496.06	334.27	50,288.49	41,968.22	1,892.87	763.96	7,444.44	875.83
NEWTON,	145,296.24	131,828.15	7,182.14	-	2,933.86	6,562.61	255,598.56	245,481.94	5,569.61	-	1,626.28	5,944.51
FITCHBURG,	57,281.75	29,000.39	-	-	21,096.22	-	63,787.66	50,268.50	-	-	7,659.55	-
TAUNTON,	114,256.66	99,863.61	10,387.41	-	2,603.39	1,402.25	260,812.41	257,902.09	2,253.71	-	404.43	252.25
EVERETT,	101,928.91	70,470.75	30,034.35	-	1,078.50	345.31	201,584.49	64,601.33	134,260.95	-	2,376.90	345.31
QUINCY,	175,370.92	160,756.43	-	-	11,654.49	2,960.00	164,009.41	146,208.22	164,009.41	-	14,961.19	2,940.00
CHELSEA,	90,965.65	88,965.65	-	-	-	1,150.00	216,297.71	147,704.71	51,593.00	-	15,000.00	2,000.00
PITTSFIELD,	63,115.65	61,965.65	-	-	-	1,150.00	63,229.61	62,523.11	-	-	-	806.50
WALTHEAM,	57,777.32	37,619.59	19,414.91	-	321.62	421.20	73,521.44	20,389.38	35,186.42	-	17,331.18	614.46
CHICOPEE,	89,869.02	89,536.20	-	-	332.82	-	43,269.39	34,325.32	8,402.70	-	541.37	-
GLOUCESTER,	28,558.19	28,558.19	-	-	-	-	71,345.35	71,345.35	-	-	-	-
MEDFORD,	81,405.34	58,112.13	19,644.87	-	2,458.64	1,189.70	111,564.52	84,517.72	21,929.65	1,040.67	2,826.45	2,110.70
NORTH ADAMS,	2,689.77	2,597.49	-	92.28	-	-	32,026.49	30,985.82	-	-	-	-
NORTHAMPTON,	83,207.19	83,207.19	-	-	-	-	101,391.12	101,391.12	-	-	18.25	-
BEVERLY,	44,365.89	42,274.86	63.06	-	2,027.97	-	28,566.01	27,719.52	827.24	-	-	-
MELROSE,	23,182.25	22,882.66	112.58	-	36	186.65	13,599.99	12,353.11	572.27	-	473.66	200.95
WOBURN,	7,233.28	3,631.65	-	-	3,581.53	20.10	3,421.29	2,261.83	2,261.83	-	1,138.95	20.41
NEWBURYPORT,	11,300.58	3,328.70	3,622.00	-	2,343.68	2,066.20	32,003.14	23,844.56	5,404.16	-	1,685.86	1,058.56
MARLBOROUGH,	28,412.01	10,619.21	16,609.09	-	1,183.71	-	49,549.46	35,824.35	12,638.37	-	1,096.74	-
33 Cities,	\$17,248,978.89	\$12,231,399.97	\$4,532,910.97	\$1,729.63	\$321,159.91	\$181,780.81	\$17,867,686.56	\$12,717,859.87	\$4,764,793.96	\$5,513.64	\$374,959.26	\$184,460.13

PART II.

TOWNS OVER 5,000 POPULATION.

Fiscal Years of Towns over 5,000 Population.

The data given in the tables in Part II are for the fiscal years ending in the several towns as follows:

Towns. (Population over 5,000)	Fiscal Year Ending	Population Group	Pages of Report
Abington,	Dec. 31, 1913	15	108, 109
Adams,	Dec. 31, 1913	3	84, 85
Amesbury,	Dec. 31, 1913	6	90, 91
Amherst,	Feb. 1, 1914	17	112, 113
Andover,	Jan. 12, 1914	10	98, 99
Arlington,	Dec. 31, 1913	5	88, 89
Athol,	Jan. 31, 1914	8	94, 95
Attleborough,	Dec. 31, 1913	1	80, 81
Belmont,	Dec. 31, 1913	15	108, 109
Blackstone,	Mar. 1, 1914	14	106, 107
Braintree,	Dec. 31, 1913	9	96, 97
Bridgewater,	Dec. 31, 1913	10	98, 99
Brookline,	Dec. 31, 1913	-	78, 79
Chelmsford,	Feb. 28, 1914	18	114, 115
Clinton,	Jan. 31, 1914	2	82, 83
Concord,	Jan. 31, 1914	12	102, 103
Danvers,	Dec. 31, 1913	6	90, 91
Dedham,	Jan. 31, 1914	7	92, 93
Easthampton,	Dec. 31, 1913	8	94, 95
Easton,	Dec. 31, 1913	17	112, 113
Fairhaven,	Jan. 31, 1914	17	112, 113
Framingham,	Feb. 28, 1914	3	84, 85
Franklin,	Jan. 31, 1914	15	108, 109
Gardner,	Dec. 31, 1913	2	82, 83
Grafton,	Feb. 1, 1914	14	106, 107
Great Barrington,	Feb. 1, 1914	13	104, 105
Greenfield,	Jan. 1, 1914	5	88, 89
Hudson,	Dec. 31, 1913	12	102, 103
Ipswich,	Dec. 31, 1913	14	106, 107
Leominster,	Dec. 31, 1913	1	80, 81
Mansfield,	Dec. 31, 1913	16	110, 111
Marblehead,	Jan. 31, 1914	10	98, 99
Maynard,	Feb. 1, 1914	12	102, 103
Methuen,	Dec. 31, 1913	4	86, 87
Middleborough,	Dec. 31, 1913	9	96, 97
Milford,	Jan. 20, 1914	2	82, 83
Milton,	Dec. 31, 1913	10	98, 99
Montague,	Jan. 31, 1914	11	100, 101
Natick,	Jan. 31, 1914	6	90, 91
Needham,	Dec. 31, 1913	17	112, 113
North Andover,	Dec. 31, 1913	15	108, 109
North Attleborough,	Jan. 31, 1914	6	90, 91
Northbridge,	Dec. 31, 1913	7	92, 93
Norwood,	Jan. 31, 1914	9	96, 97
Orange,	Dec. 31, 1913	16	110, 111
Palmer,	Feb. 15, 1914	8	94, 95
Pesbody,	Jan. 15, 1914	2	82, 83
Plymouth,	Dec. 31, 1913	4	86, 87
Reading,	Dec. 31, 1913	13	104, 105
Revere,	Jan. 31, 1914	1	80, 81
Rockland,	Dec. 31, 1913	11	100, 101
Saugus,	Dec. 31, 1913	9	96, 97
Southbridge,	Dec. 31, 1913	4	86, 87
Spencer,	Mar. 1, 1914	12	102, 103
Stoneham,	Dec. 31, 1913	11	100, 101
Stoughton,	Dec. 31, 1913	13	104, 105
Swampscott,	Dec. 31, 1913	13	104, 105
Wakefield,	Dec. 31, 1913	5	88, 89
Ware,	Mar. 1, 1914	8	94, 95
Watertown,	Dec. 31, 1913	3	84, 85
Webster,	Dec. 31, 1913	4	86, 87
Wellesley,	Dec. 31, 1913	16	110, 111
Westborough,	Dec. 31, 1913	16	110, 111
Westfield,	Dec. 31, 1913	1	80, 81
West Springfield,	Feb. 15, 1914	7	92, 93
Weymouth,	Dec. 31, 1913	3	84, 85
Whitman,	Jan. 2, 1914	11	100, 101
Winchendon,	Dec. 31, 1913	14	106, 107
Winchester,	Dec. 31, 1913	7	92, 93
Winthrop,	Dec. 31, 1913	5	88, 89

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

TABLE I. — *Summary of Financial Transactions.* Towns
TOWN OF BROOKLINE.

RECEIPTS.		POPULATION 27,792
REVENUE.		\$1,630,309.71
General,		1,454,399.39
<i>Taxes,</i>		<i>1,449,991.67</i>
Property and poll,		1,232,187.84
Corporation, bank, etc.,		217,803.83
<i>Licenses and permits,</i>		<i>1,031.00</i>
<i>Fines and forfeits,</i>		<i>889.20</i>
<i>Grants and gifts,</i>		<i>2,172.25</i>
For expenses,		472.25
For outlays,		1,700.00
All other,		315.27
Commercial,		175,910.32
<i>Special assessments,</i>		<i>6,684.73</i>
To meet expenses,		—
To meet outlays,		6,684.73
<i>Privileges,</i>		<i>5,788.83</i>
<i>Departmental,</i>		<i>41,611.20</i>
General government,		863.78
Protection of persons and property,		19,928.05
Health and sanitation,		3,072.25
Highways,		55.41
Charities,		1,228.15
Soldiers' benefits,		1,133.00
Education,		7,726.23
Libraries,		1,374.40
Recreation,		6,182.93
Unclassified,		47.00
<i>Public service enterprises,</i>		<i>110,095.81</i>
Electric light,		—
Water,		108,535.81
All other,		1,560.00
<i>Cemeteries,</i>		<i>2,246.00</i>
<i>Interest,</i>		<i>9,543.75</i>
On sinking funds,		—
On trust and investment funds,		3,084.85
All other,		6,458.90
NON-REVENUE.		\$1,632,465.94
Offsets to outlays,		3,395.00
<i>Departmental,</i>		<i>—</i>
<i>Public service enterprises,</i>		<i>3,395.00</i>
<i>Cemeteries,</i>		<i>—</i>
Municipal indebtedness,		1,288,500.00
<i>Loans, general purposes,</i>		<i>238,500.00</i>
<i>Loans, public service enterprises,</i>		<i>—</i>
<i>Loans, cemeteries,</i>		<i>—</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including tax loans),</i>		<i>1,050,000.00</i>
<i>Unpaid warrants or orders, current year,</i>		<i>—</i>
<i>Premiums,</i>		<i>—</i>
Transfers,		204.57
<i>From sinking funds,</i>		<i>—</i>
All other,		204.57
Refunds,		5,834.84
Agency, trust, and investment,		334,531.53
<i>Taxes and licenses for State,</i>		<i>235,200.00</i>
<i>Taxes for county,</i>		<i>98,525.47</i>
<i>Reimbursements for grade crossings,</i>		<i>—</i>
<i>Sinking and other permanent funds,</i>		<i>808.06</i>
All other,		—
RECAPITULATION.		
Revenue and offsets to outlays,		\$1,633,704.71
Premiums,		—
Municipal indebtedness,		1,288,500.00
Transfers and refunds,		6,039.41
Agency, trust, and investment,		334,531.53
Total receipts,		\$3,262,775.65
Balance on hand, including funds,		115,081.90
GRAND TOTAL,		\$3,377,857.55

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1910.

TOWN OF BROOKLINE.

PAYMENTS.										POPULATION 27,792
Maintenance,										\$1,163,021.32
<i>Departmental,</i>										<i>1,114,646.83</i>
General government,										81,995.83
Protection of persons and property,										280,935.48
Health and sanitation,										129,809.80
Highways,										196,476.18
Charities,										13,536.73
Soldiers' benefits,										1,884.00
Education,										279,928.04
Libraries,										34,325.15
Recreation,										89,917.74
Unclassified,										5,737.93
<i>Public service enterprises,</i>										<i>43,941.46</i>
Electric light,										
Water,										43,838.87
All other,										102.58
<i>Cemeteries,</i>										<i>4,622.99</i>
<i>Administration of trust funds,</i>										<i>10.00</i>
Interest,										166,692.35
<i>Loans general purposes,</i>										<i>167,559.98</i>
<i>Loans, public service enterprises,</i>										<i>9,332.37</i>
<i>Loans, cemeteries,</i>										<i>-</i>
Outlays,										320,305.93
<i>Departmental,</i>										<i>290,585.13</i>
General government,										625.40
Protection of persons and property,										24,218.02
Health and sanitation,										70,497.50
Highways,										84,884.38
Charities,										347.20
Education,										74,348.93
Libraries,										
Recreation,										35,603.70
Unclassified,										
<i>Public service enterprises,</i>										<i>27,780.82</i>
Electric light,										
Water,										27,780.82
All other,										
<i>Cemeteries,</i>										<i>1,999.98</i>
Municipal indebtedness,										1,290,634.54
<i>From sinking funds,</i>										<i>-</i>
<i>From revenue and other sources,</i>										<i>205,634.54</i>
<i>Bonds refunded, current year,</i>										<i>-</i>
<i>Temporary loans (including tax loans),</i>										<i>1,085,000.00</i>
<i>Warrants or orders, previous years,</i>										<i>-</i>
Transfers,										204.57
<i>To sinking funds from revenue,</i>										<i>-</i>
<i>To sinking funds from premiums,</i>										<i>-</i>
<i>All other,</i>										<i>204.57</i>
Refunds,										5,834.84
Agency, trust, and investment,										333,910.35
<i>Taxes and licenses for State,</i>										<i>235,201.25</i>
<i>Taxes for county,</i>										<i>98,625.47</i>
<i>Expenditures for grade crossings,</i>										<i>-</i>
<i>Sinking and other permanent funds,</i>										<i>183.63</i>
<i>All other,</i>										<i>-</i>
RECAPITULATION.										
Maintenance and interest,										\$1,329,713.67
Permanent debt (except from sinking funds),										205,634.54
Sinking fund requirements from revenue,										-
Premiums paid to sinking funds,										-
Outlays,										320,305.93
Permanent debt from sinking funds,										-
Bonds refunded, current year,										-
Temporary loans,										1,085,000.00
Transfers (except to sinking funds) and refunds,										6,039.41
Agency, trust, and investment,										333,910.35
Total payments,										\$3,280,603.90
Balance on hand, including funds,										97,253.65
GRAND TOTAL,										\$3,377,857.55

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 1.

RECEIPTS.	Revere POPULATION 18,219	Leominster POPULATION 17,580	Attleborough POPULATION 16,215	Westfield POPULATION 16,044
REVENUE.	\$512,256.27	\$375,375.21	\$506,209.81	\$393,994.27
General,	412,709.18	276,070.51	324,226.58	218,728.49
<i>Taxes,</i>	<i>405,620.28</i>	<i>273,358.86</i>	<i>328,321.80</i>	<i>187,167.61</i>
Property and poll,	397,023.01	247,144.02	317,215.40	160,084.46
Corporation, bank, etc.,	6,587.27	26,214.84	11,106.40	27,083.05
<i>Licenses and permits,</i>	<i>5,867.75</i>	<i>357.25</i>	<i>1,630.25</i>	<i>18,586.00</i>
<i>Fines and forfeits,</i>	<i>1,827.15</i>	<i>987.08</i>	<i>2,133.67</i>	<i>1,650.45</i>
<i>Grants and gifts,</i>	<i>1,394.00</i>	<i>1,367.34</i>	<i>2,200.86</i>	<i>8,382.53</i>
For expenses,	1,394.00	1,367.34	1,950.86	8,382.53
For outlays,	—	—	250.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	100,549.09	99,307.70	172,023.23	175,267.78
<i>Special assessments,</i>	<i>6,213.25</i>	<i>6,371.89</i>	<i>78,060.45</i>	<i>5,944.98</i>
To meet expenses,	4,677.22	4,047.69	74,807.81	4,852.05
To meet outlays,	1,536.03	2,824.20	3,242.64	1,092.93
<i>Privileges,</i>	<i>4,408.64</i>	<i>4,667.20</i>	<i>2,947.26</i>	<i>4,206.87</i>
<i>Departmental,</i>	<i>8,586.73</i>	<i>11,188.87</i>	<i>9,510.63</i>	<i>13,503.48</i>
General government,	588.46	—	149.77	982.72
Protection of persons and property,	33.95	771.50	459.07	920.65
Health and sanitation,	3,886.91	85.79	510.76	696.78
Highways,	507.55	240.60	1,207.54	721.11
Charities,	1,531.79	4,267.02	2,899.31	2,742.05
Soldiers' benefits,	2,568.00	3,404.00	2,745.00	4,440.00
Education,	317.93	1,427.51	1,213.71	2,980.06
Libraries,	68.00	341.75	292.12	—
Recreation,	—	—	33.35	—
Unclassified,	24.14	650.50	—	20.11
<i>Public service enterprises,</i>	<i>73,450.15</i>	<i>62,190.86</i>	<i>67,201.03</i>	<i>152,878.40</i>
Electric light,	—	—	—	104,568.03
Water,	73,450.15	61,980.86	67,201.03	48,310.37
All other,	—	210.00	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>570.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>6,950.42</i>	<i>13,919.08</i>	<i>14,313.86</i>	<i>1,735.05</i>
On sinking funds,	—	8,416.13	6,496.36	—
On trust and investment funds,	—	1,912.73	5,336.67	—
All other,	6,950.42	3,590.22	2,480.83	1,735.05
NON-REVENUE.	\$392,723.24	\$428,006.94	\$472,738.30	\$195,471.00
Offsets to outlays,	2,856.00	978.95	10,442.92	691.46
<i>Departmental,</i>	<i>—</i>	<i>978.95</i>	<i>5,990.87</i>	<i>680.46</i>
<i>Public service enterprises,</i>	<i>2,856.00</i>	<i>—</i>	<i>4,452.05</i>	<i>11.00</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	340,045.16	333,950.00	285,000.00	124,189.47
<i>Loans, general purposes,</i>	<i>14,528.00</i>	<i>126,450.00</i>	<i>—</i>	<i>93,000.00</i>
<i>Loans, public service enterprises,</i>	<i>16,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>310,000.00</i>	<i>207,500.00</i>	<i>180,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>517.16</i>	<i>—</i>	<i>—</i>	<i>1,189.47</i>
Transfers,	13,809.08	47,862.29	16,040.65	19,987.60
<i>From sinking funds,</i>	<i>—</i>	<i>13,500.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	13,809.08	34,362.29	16,040.65	19,987.60
Refunds,	1,293.00	3,621.71	1,222.22	222.73
Agency, trust, and investment,	34,720.00	51,533.99	160,016.45	50,349.84
<i>Taxes and licenses for State,</i>	<i>34,720.00</i>	<i>29,207.99</i>	<i>34,532.65</i>	<i>32,171.79</i>
<i>Taxes for county,</i>	<i>—</i>	<i>12,368.00</i>	<i>21,282.85</i>	<i>10,190.16</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>9,960.00</i>	<i>104,200.95</i>	<i>7,987.89</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$516,114.27	\$376,357.16	\$516,752.73	\$394,685.73
Premiums,	517.16	—	—	1,189.47
Municipal indebtedness,	339,528.00	333,950.00	285,000.00	123,000.00
Transfers and refunds,	15,102.08	51,544.00	17,278.93	20,240.23
Agency, trust, and investment,	34,720.00	51,533.99	160,016.45	50,349.84
Total receipts,	\$906,961.51	\$813,385.15	\$979,048.11	\$659,465.27
Balance on hand, including funds,	50,184.42	179,031.63	144,261.29	47,578.17
GRAND TOTAL,	\$956,165.93	\$992,416.78	\$1,123,309.40	\$657,041.44

¹ Includes gas, amount not specified.

Graded According to Population of 1910 — Continued.

GROUP 1.

PAYMENTS.	Revere POPULATION 18,219	Leominster POPULATION 17,580	Attleborough POPULATION 16,215	Westfield POPULATION 16,044
Maintenance,	\$334,819.49	\$248,428.28	\$264,434.36	\$295,808.60
<i>Departmental,</i>	<i>316,369.52</i>	<i>232,153.02</i>	<i>244,552.51</i>	<i>212,404.37</i>
General government,	22,361.24	12,984.41	14,100.61	16,731.39
Protection of persons and property,	70,747.99	51,730.73	52,974.65	33,519.06
Health and sanitation,	34,781.56	9,190.77	12,845.60	14,139.91
Highways,	37,582.51	46,337.97	39,515.26	20,906.97
Charities,	5,541.00	15,279.87	15,563.06	21,508.43
Soldiers' benefits,	3,092.00	5,457.75	4,857.27	5,016.39
Education,	117,309.32	81,899.43	91,109.31	87,605.09
Libraries,	4,419.73	5,930.67	7,877.78	4,978.83
Recreation,	8,244.58	1,475.43	3,869.87	624.35
Unclassified,	8,288.59	1,990.99	1,638.90	1,373.95
<i>Public service enterprises,</i>	<i>18,599.97</i>	<i>12,080.11</i>	<i>18,834.40</i>	<i>83,104.25</i>
Electric light,				174,450.80
Water,	18,399.97	12,020.11	18,834.40	8,653.43
All other,				
<i>Cemeteries,</i>	<i>50.00</i>	<i>4,280.15</i>		
<i>Administration of trust funds,</i>			1,247.65	
Interest,	80,737.63	27,501.23	57,458.47	14,578.01
<i>Loans, general purposes,</i>	<i>55,928.21</i>	<i>20,371.23</i>	<i>33,045.47</i>	<i>7,868.01</i>
<i>Loans, public service enterprises,</i>	<i>26,809.42</i>	<i>7,130.00</i>	<i>24,415.00</i>	<i>6,910.00</i>
<i>Loans, cemeteries,</i>				
Outlays,	68,585.00	58,570.78	203,028.48	94,701.65
<i>Departmental,</i>	<i>44,518.86</i>	<i>53,183.65</i>	<i>190,626.53</i>	<i>64,404.68</i>
General government,		4,000.00	643.74	2,829.32
Protection of persons and property,	19,601.11	6,476.68	4,103.25	6,450.00
Health and sanitation,	7,871.02	9,752.72	49,636.25	18,579.50
Highways,	10,750.61	32,723.37	15,428.37	10,441.16
Charities,		226.88		
Education,	4,865.73	9.00	117,734.32	25,442.10
Libraries,				
Recreation,	1,430.39		3,080.65	662.60
Unclassified,				
<i>Public service enterprises,</i>	<i>24,066.14</i>	<i>4,530.63</i>	<i>12,401.90</i>	<i>30,296.97</i>
Electric light,				122,501.73
Water,	24,066.14	4,530.63	12,401.90	7,795.24
All other,				
<i>Cemeteries,</i>		851.60		
Municipal indebtedness,	395,820.70	241,500.00	229,150.00	67,200.00
<i>From sinking funds,</i>		13,500.00		
<i>From revenue and other sources,</i>	110,820.70	3,000.00	69,150.00	37,800.00
<i>Bonds refunded, current year,</i>				
<i>Temporary loans (including tax loans),</i>	285,000.00	225,000.00	160,000.00	30,000.00
<i>Warrants or orders, previous years,</i>				
Transfers,	13,809.08	47,862.29	16,040.65	19,987.50
<i>To sinking funds from revenue,</i>		24,500.00	14,000.00	
<i>To sinking funds from premiums,</i>				
<i>All other,</i>	13,809.08	23,362.29	2,040.65	19,987.50
Refunds,	1,293.00	3,661.71	1,238.28	252.73
Agency, trust, and investment,	34,720.00	71,129.20	186,862.72	56,816.57
<i>Taxes and licenses for State,</i>	34,720.00	29,210.24	34,532.65	32,171.79
<i>Taxes for county,</i>		12,398.00	21,282.85	10,190.16
<i>Expenditures for grade crossings,</i>				3,891.45
<i>Sinking and other permanent funds,</i>		29,552.96	131,047.22	10,563.17
<i>All other,</i>				
RECAPITULATION.				
Maintenance and interest,	\$415,557.12	\$275,929.51	\$321,892.83	\$310,086.61
Permanent debt (except from sinking funds),	110,820.70	3,000.00	69,150.00	37,200.00
Sinking fund requirements from revenue,		24,500.00	14,000.00	
Premiums paid to sinking funds,				
Outlays,	68,585.00	58,570.78	203,028.48	94,701.65
Permanent debt from sinking funds,		13,500.00		
Bonds refunded, current year,				
Temporary loans,	285,000.00	225,000.00	160,000.00	30,000.00
Transfers (except to sinking funds) and refunds,	15,102.08	27,044.00	3,278.93	20,240.23
Agency, trust, and investment,	34,720.00	71,129.20	186,862.72	56,816.57
Total payments,	\$929,784.90	\$698,673.49	\$958,212.96	\$549,045.06
Balance on hand, including funds,	26,381.03	293,743.29	165,088.44	87,996.38
GRAND TOTAL,	\$956,165.93	\$992,416.78	\$1,123,299.40	\$637,041.44

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 2.

RECEIPTS.	Peabody POPULATION 15,721	Gardner POPULATION 14,699	Clinton POPULATION 13,075	Millford POPULATION 13,055
REVENUE.	\$428,395.28	\$397,170.41	\$389,394.48	\$218,068.32
General,	262,413.91	204,025.32	225,074.18	184,536.19
<i>Taxes,</i>	<i>255,274.32</i>	<i>201,591.11</i>	<i>204,194.60</i>	<i>169,365.64</i>
Property and poll,	221,433.33	187,504.68	186,463.85	163,800.67
Corporation, bank, etc.,	33,840.99	14,086.53	17,730.75	5,564.97
<i>Licenses and permits,</i>	<i>683.00</i>	<i>568.00</i>	<i>18,294.60</i>	<i>13,362.60</i>
<i>Fines and forfeits,</i>	<i>5,462.15</i>	<i>1,111.78</i>	<i>645.87</i>	<i>492.16</i>
<i>Grants and gifts,</i>	<i>1,054.44</i>	<i>750.86</i>	<i>1,839.21</i>	<i>1,315.89</i>
For expenses,	1,054.44	750.26	1,939.21	1,315.89
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>7.17</i>	<i>—</i>	<i>—</i>
Commercial,	225,981.47	93,143.09	64,320.30	33,522.13
<i>Special assessments,</i>	<i>6,127.06</i>	<i>13,397.48</i>	<i>5,818.84</i>	<i>11,869.30</i>
To meet expenses,	6,127.06	13,397.48	2,977.03	1,086.33
To meet outlays,	—	—	2,841.81	10,782.97
<i>Privileges,</i>	<i>2,888.45</i>	<i>616.94</i>	<i>1,337.18</i>	<i>1,107.97</i>
<i>Departmental,</i>	<i>38,641.41</i>	<i>9,830.83</i>	<i>9,227.18</i>	<i>17,187.18</i>
General government,	1,395.56	739.25	1,783.60	1,542.30
Protection of persons and property,	816.58	298.06	1,151.34	4,598.40
Health and sanitation,	22,134.49	1,802.30	1,188.04	107.05
Highways,	884.88	30.36	1,890.42	933.68
Charities,	6,231.30	3,607.91	639.87	4,587.13
Soldiers' benefits,	5,947.00	1,854.00	1,668.00	4,237.00
Education,	728.60	1,473.35	1,496.56	1,086.00
Libraries,	—	—	209.29	90.62
Recreation,	3.00	25.00	—	—
Unclassified,	500.00	—	—	5.00
<i>Public service enterprises,</i>	<i>168,582.72</i>	<i>68,226.85</i>	<i>33,954.42</i>	<i>—</i>
Electric light,	70,880.99	—	—	—
Water,	97,701.73	62,226.85	33,954.42	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,963.00</i>	<i>1,168.08</i>	<i>2,576.01</i>	<i>1,175.63</i>
<i>Interest,</i>	<i>6,838.83</i>	<i>5,903.63</i>	<i>10,708.79</i>	<i>2,212.05</i>
On sinking funds,	945.30	—	7,948.68	—
On trust and investment funds,	733.80	715.93	1,928.44	460.99
All other,	5,159.73	5,187.60	829.67	1,751.06
NON-REVENUE.	\$191,573.91	\$129,204.19	\$163,230.66	\$101,730.38
Offsets to outlays,	15,467.60	192.48	9,774.75	214.25
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>9,680.00</i>	<i>214.25</i>
<i>Public service enterprises,</i>	<i>15,467.60</i>	<i>192.48</i>	<i>94.75</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	117,000.00	92,000.00	100,000.00	60,000.00
<i>Loans, general purposes,</i>	<i>42,000.00</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>75,000.00</i>	<i>90,000.00</i>	<i>100,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	13,286.42	1,530.50	3,111.58	1,575.61
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>13,286.42</i>	<i>1,530.50</i>	<i>3,111.58</i>	<i>1,575.61</i>
Refunds,	689.42	49.80	3,523.91	910.67
Agency, trust, and investment,	45,129.47	25,431.41	46,870.42	39,029.85
<i>Taxes and licenses for State,</i>	<i>26,762.97</i>	<i>24,685.91</i>	<i>26,492.83</i>	<i>29,791.85</i>
<i>Taxes for county,</i>	<i>17,318.08</i>	<i>9,985.00</i>	<i>8,228.00</i>	<i>8,220.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,048.44</i>	<i>802.50</i>	<i>12,085.59</i>	<i>1,018.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$503,862.98	\$297,362.89	\$299,169.23	\$218,302.57
Premiums,	—	—	—	—
Municipal indebtedness,	117,000.00	92,000.00	100,000.00	60,000.00
Transfers and refunds,	13,975.84	1,580.30	6,635.49	2,486.28
Agency, trust, and investment,	45,129.47	35,431.41	46,870.42	39,029.85
Total receipts,	\$679,968.29	\$426,374.60	\$452,675.14	\$319,818.70
Balance on hand, including funds,	112,456.19	49,215.50	27,301.36	11,820.29
GRAND TOTAL,	\$792,424.48	\$475,590.10	\$479,976.50	\$331,638.99

Graded According to Population of 1910 — Continued.

GROUP 2.

PAYMENTS.	Peabody POPULATION 15,721	Gardner POPULATION 14,699	Clinton POPULATION 13,075	Milford POPULATION 13,055
Maintenance,	\$566,279.42	\$309,465.89	\$205,544.50	\$170,671.72
<i>Departmental,</i>	<i>265,573.47</i>	<i>188,361.50</i>	<i>191,686.70</i>	<i>169,129.89</i>
General government,	21,885.27	18,926.77	14,802.34	13,704.56
Protection of persons and property,	61,222.85	25,388.90	38,670.52	33,618.17
Health and sanitation,	25,404.57	15,724.23	19,813.52	10,752.06
Highways,	33,615.07	42,147.54	34,185.97	25,267.75
Charities,	27,973.11	13,231.58	12,170.26	17,071.07
Soldiers' benefits,	9,607.02	2,935.54	1,676.06	8,137.46
Education,	81,523.73	58,603.90	64,481.44	56,887.79
Libraries,	—	1,750.26	7,437.00	1,971.37
Recreation,	2,278.40	1,613.29	2,781.13	754.35
Unclassified,	1,763.45	8,039.79	2,168.43	905.31
<i>Public service enterprises,</i>	<i>96,440.44</i>	<i>17,946.59</i>	<i>10,544.45</i>	<i>—</i>
Electric light,	68,522.55	—	—	—
Water,	27,909.69	—	—	—
All other,	8.20	—	—	—
<i>Cemeteries,</i>	<i>4,265.51</i>	<i>3,157.40</i>	<i>3,208.69</i>	<i>1,541.83</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>100.00</i>	<i>—</i>
Interest,	23,659.69	20,961.89	23,386.72	12,385.18
<i>Loans, general purposes,</i>	<i>16,229.69</i>	<i>10,331.89</i>	<i>15,411.72</i>	<i>12,385.18</i>
<i>Loans, public service enterprises,</i>	<i>12,430.00</i>	<i>10,650.00</i>	<i>7,975.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	106,191.73	28,713.33	30,907.20	25,078.94
<i>Departmental,</i>	<i>69,822.66</i>	<i>12,298.81</i>	<i>13,088.14</i>	<i>25,078.94</i>
General government,	9,293.05	919.08	2,832.68	950.00
Protection of persons and property,	7,771.04	3,571.94	—	1,411.34
Health and sanitation,	5,010.93	3,371.07	4,451.34	10,645.65
Highways,	—	3,713.75	5,088.22	9,745.36
Charities,	—	—	—	1,113.50
Education,	43,737.64	340.00	709.90	1,213.09
Libraries,	—	—	—	—
Recreation,	3,900.00	376.37	—	—
Unclassified,	110.00	—	—	—
<i>Public service enterprises,</i>	<i>56,369.07</i>	<i>16,421.12</i>	<i>17,764.81</i>	<i>—</i>
Electric light,	24,027.28	—	—	—
Water,	11,428.91	16,421.12	17,764.81	—
All other,	912.88	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>60.25</i>	<i>—</i>
Municipal indebtedness,	114,000.00	127,887.50	140,750.00	74,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>59,000.00</i>	<i>37,887.50</i>	<i>40,750.00</i>	<i>14,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>75,000.00</i>	<i>90,000.00</i>	<i>100,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	13,296.42	1,530.50	3,111.58	1,575.61
<i>To sinking funds from revenue,</i>	<i>800.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>12,486.42</i>	<i>1,530.50</i>	<i>3,111.58</i>	<i>1,575.61</i>
Refunds,	689.42	49.80	3,523.91	910.67
Agency, trust, and investment,	47,262.88	35,431.16	51,921.70	39,061.67
<i>Taxes and licenses for State,</i>	<i>26,762.97</i>	<i>24,663.68</i>	<i>26,498.83</i>	<i>29,791.85</i>
<i>Taxes for county,</i>	<i>17,318.08</i>	<i>9,965.00</i>	<i>8,892.00</i>	<i>8,280.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,181.85</i>	<i>802.50</i>	<i>17,136.87</i>	<i>1,049.82</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$394,939.11	\$230,447.78	\$228,931.22	\$183,056.90
Permanent debt (except from sinking funds),	39,000.00	37,887.50	40,750.00	14,000.00
Sinking fund requirements from revenue,	800.00	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	106,191.73	28,713.33	30,907.20	25,078.94
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	75,000.00	90,000.00	100,000.00	60,000.00
Transfers (except to sinking funds) and	13,175.84	1,580.30	6,635.49	2,486.28
refunds,	47,262.88	35,431.16	51,921.70	39,061.67
Agency, trust, and investment,	—	—	—	—
Total payments,	\$676,369.56	\$424,060.67	\$459,145.61	\$323,683.79
Balance on hand, including funds,	116,064.92	51,530.03	20,830.89	7,955.20
GRAND TOTAL,	\$792,434.48	\$475,590.10	\$479,976.50	\$331,638.99

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 3.

RECEIPTS.	Adams POPULATION 13,026	Frammingham POPULATION 12,948	Weymouth POPULATION 12,895	Watertown POPULATION 12,875
REVENUE.	\$155,175.93	\$405,815.28	\$395,535.59	\$433,792.97
General,	139,952.31	299,452.98	195,321.22	352,860.65
<i>Taxes,</i>	<i>123,563.08</i>	<i>296,973.42</i>	<i>192,383.72</i>	<i>350,302.58</i>
Property and poll,	95,126.20	259,145.40	177,308.40	281,327.15
Corporation, bank, etc.,	28,436.88	36,828.02	15,075.32	68,975.43
<i>Licenses and permits,</i>	<i>14,517.50</i>	<i>896.75</i>	<i>43.00</i>	<i>204.75</i>
<i>Fines and forfeits,</i>	<i>466.94</i>	<i>1,044.58</i>	<i>625.54</i>	<i>1,553.53</i>
<i>Grants and gifts,</i>	<i>1,414.79</i>	<i>1,468.24</i>	<i>2,868.96</i>	<i>969.79</i>
For expenses,	1,414.79	1,468.24	1,416.34	969.79
For outlays,	—	—	852.62	—
All other,	—	—	—	—
Commercial,	15,223.62	106,323.45	100,214.67	80,932.32
<i>Special assessments,</i>	<i>3,822.14</i>	<i>4,901.20</i>	<i>5,579.41</i>	<i>1,553.43</i>
To meet expenses,	2,083.86	4,901.20	4,733.57	1,353.43
To meet outlays,	1,738.28	—	845.84	—
<i>Privileges,</i>	<i>1,474.38</i>	<i>5,428.93</i>	<i>4,707.81</i>	<i>3,917.70</i>
<i>Departmental,</i>	<i>8,106.16</i>	<i>15,176.32</i>	<i>20,515.43</i>	<i>8,872.02</i>
General government,	1,272.85	545.35	974.00	1,293.25
Protection of persons and property,	129.60	547.95	1,500.70	199.94
Health and sanitation,	65.28	2,746.46	37.50	3,345.16
Highways,	289.29	730.94	747.58	34.39
Charities,	2,601.35	3,278.64	6,684.93	1,726.15
Soldiers' benefits,	1,818.00	3,971.00	9,132.00	1,610.00
Education,	1,757.72	1,261.52	397.98	318.97
Libraries,	172.06	56.96	993.74	157.16
Recreation,	—	37.60	45.00	275.00
Unclassified,	—	—	—	12.00
<i>Public service enterprises,</i>	<i>—</i>	<i>66,434.94</i>	<i>49,498.86</i>	<i>60,612.11</i>
Electric light,	—	—	—	—
Water,	—	66,434.94	49,498.86	60,617.11
All other,	—	—	—	25.00
<i>Cemeteries,</i>	<i>440.00</i>	<i>2,274.80</i>	<i>—</i>	<i>1,661.75</i>
<i>Interest,</i>	<i>1,380.95</i>	<i>14,062.28</i>	<i>19,915.16</i>	<i>4,356.31</i>
On sinking funds,	487.51	2,285.08	14,783.39	—
On trust and investment funds,	893.44	5,566.83	905.82	1,018.65
All other,	—	6,210.35	4,225.95	3,366.66
NON-REVENUE.	\$138,221.13	\$415,060.01	\$396,451.59	\$420,638.46
Offsets to outlays,	8,455.34	2,619.27	2,232.14	1,718.23
<i>Departmental,</i>	<i>8,455.34</i>	<i>300.00</i>	<i>100.00</i>	<i>1,718.23</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>2,319.27</i>	<i>2,132.14</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	48,650.00	321,499.11	188,624.20	359,185.05
<i>Loans, general purposes,</i>	<i>8,650.00</i>	<i>140,750.00</i>	<i>18,000.00</i>	<i>107,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>40,000.00</i>	<i>180,000.00</i>	<i>170,600.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>749.11</i>	<i>24.20</i>	<i>1,685.05</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	4,100.00	39,259.38	20,163.25	369.24
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	4,100.00	39,259.38	20,163.25	369.24
Refunds,	311.54	941.60	7,391.27	7,870.35
Agency, trust, and investment,	76,714.25	53,740.65	77,990.73	51,795.59
<i>Taxes and licenses for State,</i>	<i>22,997.89</i>	<i>38,003.26</i>	<i>19,383.55</i>	<i>53,879.33</i>
<i>Taxes for county,</i>	<i>18,935.51</i>	<i>14,771.33</i>	<i>7,841.88</i>	<i>16,547.12</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>40,780.85</i>	<i>6,966.06</i>	<i>50,765.36</i>	<i>1,969.14</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$163,631.27	\$408,434.65	\$297,818.03	\$435,511.20
Premiums,	—	749.11	24.20	1,685.05
Municipal indebtedness,	48,650.00	320,750.00	188,600.00	357,500.00
Transfers and refunds,	4,411.54	40,200.98	27,554.52	7,939.59
Agency, trust, and investment,	76,714.25	53,740.65	77,990.73	51,795.59
Total receipts,	\$293,407.06	\$823,875.39	\$591,987.48	\$854,431.43
Balance on hand, including funds,	10,051.99	54,644.94	4,872.11	42,378.00
GRAND TOTAL,	\$303,459.05	\$878,520.33	\$596,859.59	\$896,809.43

Graded According to Population of 1910 — Continued.

GROUP 3.

PAYMENTS.	Adams POPULATION 13,026	Frammingham POPULATION 12,948	Weymouth POPULATION 12,895	Watertown POPULATION 12,875
Maintenance,	\$119,716.34	\$239,377.61	\$199,225.03	\$254,171.15
<i>Departmental,</i>	<i>118,667.20</i>	<i>\$68,661.05</i>	<i>187,794.78</i>	<i>\$48,565.31</i>
General government,	7,952.51	20,666.86	13,506.25	20,246.95
Protection of persons and property,	12,594.00	53,548.08	24,346.48	46,479.15
Health and sanitation,	6,216.68	23,606.33	2,912.90	24,834.22
Highways,	21,130.22	42,490.78	38,285.06	37,179.69
Charities,	13,196.87	14,566.35	20,905.81	11,267.94
Soldiers' benefits,	2,024.80	8,295.36	11,172.05	2,398.00
Education,	50,709.96	83,300.88	67,760.80	80,588.11
Libraries,	3,870.77	6,604.81	5,322.40	8,040.00
Recreation,	29.09	1,216.44	2,156.03	6,206.58
Unclassified,	942.30	2,365.16	1,427.00	5,114.67
<i>Public service enterprises,</i>	<i>—</i>	<i>19,296.58</i>	<i>11,430.25</i>	<i>9,071.31</i>
Electric light,	—	—	—	—
Water,	—	19,296.58	11,430.25	9,071.31
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>919.14</i>	<i>4,314.98</i>	<i>—</i>	<i>2,744.53</i>
<i>Administration of trust funds,</i>	<i>150.00</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
Interest,	7,711.70	\$4,943.10	\$0,539.46	\$9,091.84
<i>Loans, general purposes,</i>	<i>7,711.70</i>	<i>14,315.10</i>	<i>10,869.46</i>	<i>37,781.20</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>\$0,630.00</i>	<i>\$0,870.00</i>	<i>\$1,370.64</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	17,573.29	\$9,895.43	\$5,383.88	\$103,215.26
<i>Departmental,</i>	<i>17,573.29</i>	<i>79,221.89</i>	<i>51,690.76</i>	<i>\$1,168.59</i>
General government,	251.78	—	2,513.81	831.75
Protection of persons and property,	—	—	5,047.80	763.75
Health and sanitation,	2,055.60	34,356.38	650.00	23,800.88
Highways,	10,212.26	19,840.49	5,293.61	30,490.86
Charities,	870.10	—	498.58	—
Education,	208.55	2,032.10	16,937.72	25,219.82
Libraries,	2,850.00	—	749.24	—
Recreation,	—	17,492.92	—	55.53
Unclassified,	1,125.00	5,500.00	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>\$0,673.54</i>	<i>6,693.12</i>	<i>\$2,052.67</i>
Electric light,	—	—	—	—
Water,	—	20,673.54	6,693.12	22,052.67
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	\$7,000.00	\$26,550.00	\$175,527.01	\$28,925.97
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>17,000.00</i>	<i>50,550.00</i>	<i>8,377.01</i>	<i>78,925.97</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>40,000.00</i>	<i>188,000.00</i>	<i>170,150.00</i>	<i>\$20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	4,100.00	\$9,379.38	\$0,163.25	\$69.24
<i>To sinking funds from revenue,</i>	<i>4,100.00</i>	<i>3,750.00</i>	<i>14,500.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>35,589.38</i>	<i>5,663.25</i>	<i>369.24</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	\$11.54	\$41.60	\$7,391.27	\$7,570.35
Agency, trust, and investment,	\$9,361.88	\$3,524.23	\$103,817.19	\$15,990.04
<i>Taxes and licenses for State,</i>	<i>\$2,997.89</i>	<i>\$2,003.26</i>	<i>19,383.55</i>	<i>\$3,879.33</i>
<i>Taxes for county,</i>	<i>12,955.51</i>	<i>14,771.33</i>	<i>7,841.82</i>	<i>16,547.12</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>\$3,428.48</i>	<i>16,749.64</i>	<i>76,591.82</i>	<i>2,163.59</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$127,428.04	\$315,220.71	\$229,764.49	\$313,262.99
Permanent debt (except from sinking funds),	17,000.00	50,550.00	8,377.01	78,925.97
Sinking fund requirements from revenue,	4,100.00	3,750.00	14,500.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	17,573.29	99,895.43	38,383.88	103,215.26
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	40,000.00	188,000.00	170,150.00	250,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	311.54	36,470.98	13,054.52	7,939.59
Agency, trust, and investment,	69,361.88	63,524.23	103,817.19	51,990.04
Total payments,	\$275,774.75	\$755,411.35	\$578,047.09	\$805,333.85
Balance on hand, including funds,	\$7,864.30	\$23,108.98	\$18,812.50	\$1,475.58
GRAND TOTAL,	\$283,639.05	\$778,520.33	\$596,859.59	\$806,809.43

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 4.

RECEIPTS.	Southbridge POPULATION 12,592	Plymouth POPULATION 12,141	Webster POPULATION 11,509	Methuen POPULATION 11,448
REVENUE.	\$166,416.05	\$371,713.03	\$162,168.21	\$323,833.73
General,	147,467.71	216,538.76	123,637.18	171,069.85
Taxes,	131,246.41	214,537.21	108,032.57	165,320.66
Property and poll,	123,342.40	194,853.64	75,742.48	140,486.23
Corporation, bank, etc.,	7,904.01	19,683.57	32,260.09	24,834.43
Licenses and permits,	14,281.77	386.85	14,154.75	413.25
Fines and forfeits,	1,195.06	616.38	705.00	864.00
Grants and gifts,	744.47	1,098.98	744.86	4,491.94
For expenses,	744.47	1,098.98	744.86	3,018.07
For outlays,	—	—	—	1,473.87
All other,	—	—	—	—
Commercial,	18,948.34	55,174.27	33,531.03	57,743.88
Special assessments,	5,938.14	1,433.00	4,851.07	4,780.99
To meet expenses,	3,900.18	548.00	—	4,780.99
To meet outlays,	2,037.96	885.00	4,251.07	—
Privileges,	1,487.81	653.64	—	3,985.94
Departmental,	9,160.27	9,102.09	8,512.21	11,049.17
General government,	355.00	3.71	60.40	31.22
Protection of persons and property,	247.57	100.74	800.40	2,847.02
Health and sanitation,	1.00	640.74	176.25	—
Highways,	783.26	888.93	544.10	1,777.78
Charities,	973.44	2,494.43	4,359.20	3,214.05
Soldiers' benefits,	1,543.00	4,604.00	1,010.00	1,852.10
Education,	545.47	207.04	948.55	1,327.00
Libraries,	154.07	—	98.02	—
Recreation,	23.25	—	—	—
Unclassified,	4,534.21	162.50	775.29	—
Public service enterprises,	—	37,348.63	23,298.94	30,486.65
Electric light,	—	—	—	—
Water,	—	36,863.63	23,298.94	30,486.65
All other,	—	485.00	—	—
Cemeteries,	258.00	2,588.14	1,234.15	302.00
Interest,	2,164.12	4,050.77	1,184.66	7,199.13
On sinking funds,	1,111.25	—	1,070.00	3,170.04
On trust and investment funds,	745.71	1,471.63	55.36	3.77
All other,	307.16	2,579.14	59.30	4,025.32
NON-REVENUE.	\$166,039.17	\$339,312.04	\$189,260.24	\$166,031.53
Offsets to outlays,	2,437.13	2,507.61	902.20	292.35
Departmental,	2,437.13	2,507.61	902.20	292.35
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	132,500.00	189,000.00	82,475.21	132,183.00
Loans, general purposes,	68,500.00	10,000.00	24,000.00	40,000.00
Loans, public service enterprises,	—	—	—	1,000.00
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	65,000.00	179,000.00	50,000.00	80,000.00
Unpaid warrants or orders, current year,	—	—	8,475.21	—
Premiums,	—	—	—	1,183.00
Transfers,	1,478.00	1,155.93	36,264.15	7,273.66
From sinking funds,	—	—	35,238.86	—
All other,	1,478.00	1,155.93	1,025.29	7,273.66
Refunds,	79.80	177.21	82.65	899.20
Agency, trust, and investment,	23,544.24	46,471.29	69,536.03	35,383.29
Taxes and licenses for State,	21,802.24	27,574.07	25,738.17	20,838.86
Taxes for county,	6,892.00	17,898.79	9,129.00	13,854.12
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	260.00	1,804.43	34,668.86	690.31
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$168,853.18	\$274,220.64	\$163,070.41	\$229,126.11
Premiums,	—	—	—	1,183.00
Municipal indebtedness,	133,500.00	189,000.00	82,475.21	121,000.00
Transfers and refunds,	1,557.80	1,333.14	36,346.80	8,172.86
Agency, trust, and investment,	28,544.24	46,471.29	69,536.03	35,383.29
Total receipts,	\$332,455.22	\$511,025.07	\$351,422.45	\$394,865.26
Balances on hand, including funds,	15,694.68	1,898.30	25,933.56	37,696.23
GRAND TOTAL,	\$348,149.90	\$512,923.37	\$377,356.01	\$432,561.49

1 Includes \$840.87 applied to current expenses.

Graded According to Population of 1910 — Continued.

GROUP 4.

PAYMENTS.	Southbridge POPULATION 12,592	Plymouth POPULATION 12,141	Webster POPULATION 11,509	Methuen POPULATION 11,448
Maintenance,	\$120,974.97	\$305,043.40	\$123,571.70	\$172,387.20
<i>Departmental,</i>	<i>129,380.35</i>	<i>181,054.88</i>	<i>113,075.66</i>	<i>161,204.69</i>
General government,	12,243.42	11,401.57	9,419.88	10,787.67
Protection of persons and property,	26,797.44	31,700.08	14,707.17	23,885.87
Health and sanitation,	7,599.17	7,286.47	7,778.30	8,622.66
Highways,	28,934.56	38,688.52	22,068.43	38,228.24
Charities,	10,837.45	11,243.19	14,955.45	10,495.07
Soldiers' benefits,	3,503.52	7,064.53	2,532.04	2,148.00
Education,	32,064.43	66,871.74	37,801.04	65,998.79
Libraries,	3,661.86	2,154.98	2,609.54	—
Recreation,	1,976.49	1,740.93	603.85	480.03
Unclassified,	1,701.99	2,902.97	1,199.86	558.36
<i>Public service enterprises,</i>	<i>—</i>	<i>12,986.46</i>	<i>8,438.86</i>	<i>10,598.55</i>
Electric light,	—	—	—	—
Water,	—	12,894.31	8,480.36	10,598.55
All other,	—	82.15	8.50	—
<i>Cemeteries,</i>	<i>1,594.64</i>	<i>6,001.96</i>	<i>1,407.28</i>	<i>563.96</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	8,169.78	12,750.23	4,385.32	17,327.86
<i>Loans, general purposes,</i>	<i>8,169.78</i>	<i>8,370.23</i>	<i>1,738.89</i>	<i>7,484.42</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>4,380.00</i>	<i>2,696.93</i>	<i>8,845.44</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	55,782.56	59,564.06	50,694.17	59,267.39
<i>Departmental,</i>	<i>55,782.56</i>	<i>66,839.28</i>	<i>40,688.06</i>	<i>40,885.05</i>
General government,	339.50	394.00	141.75	441.31
Protection of persons and property,	1,253.21	7,136.91	508.85	200.00
Health and sanitation,	7,432.47	2,713.87	5,694.08	787.95
Highways,	29,053.64	10,355.99	13,755.32	12,860.79
Charities,	—	1,403.31	643.47	—
Education,	16,300.00	34,635.14	19,918.59	26,395.00
Libraries,	—	—	—	—
Recreation,	1,403.74	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,415.77</i>	<i>10,032.11</i>	<i>15,636.34</i>
Electric light,	—	—	—	—
Water,	—	2,415.77	9,542.01	15,636.34
All other,	—	—	490.10	—
<i>Cemeteries,</i>	<i>—</i>	<i>509.07</i>	<i>—</i>	<i>2,948.00</i>
Municipal indebtedness,	87,050.00	186,916.66	104,800.00	93,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>35,238.86</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>22,050.00</i>	<i>37,916.66</i>	<i>19,561.14</i>	<i>13,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>65,000.00</i>	<i>149,000.00</i>	<i>50,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,478.00	1,155.93	36,264.15	7,273.66
<i>To sinking funds from revenue,</i>	<i>750.00</i>	<i>—</i>	<i>1,000.00</i>	<i>3,322.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>728.00</i>	<i>1,155.93</i>	<i>35,264.15</i>	<i>3,951.66</i>
Refunds,	79.80	177.31	83.65	899.20
Agency, trust, and investment,	30,667.38	46,778.35	35,397.53	40,648.57
<i>Taxes and licenses for State,</i>	<i>21,601.74</i>	<i>27,574.07</i>	<i>25,738.17</i>	<i>20,838.86</i>
<i>Taxes for county,</i>	<i>6,692.00</i>	<i>17,292.79</i>	<i>9,129.00</i>	<i>13,854.12</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,373.64</i>	<i>1,911.49</i>	<i>530.36</i>	<i>5,955.59</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$139,144.75	\$212,793.63	\$127,957.52	\$189,695.06
Permanent debt (except from sinking funds),	22,050.00	37,916.66	19,561.14	13,000.00
Sinking fund requirements from revenue,	750.00	—	1,000.00	3,322.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	55,782.56	59,564.06	50,694.17	59,267.39
Permanent debt from sinking funds,	—	—	35,238.86	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	65,000.00	149,000.00	50,000.00	80,000.00
Transfers (except to sinking funds) and refunds,	807.80	1,333.14	35,346.80	4,850.86
Agency, trust, and investment,	30,667.38	46,778.35	35,397.53	40,648.57
Total payments,	\$314,302.49	\$507,325.24	\$355,196.02	\$390,783.88
Balance on hand, including funds,	33,947.41	4,937.53	22,165.89	41,777.61
GRAND TOTAL,	\$348,149.90	\$512,262.77	\$377,361.91	\$432,561.49

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 5.

RECEIPTS.	Wakefield POPULATION 11,404	Arlington POPULATION 11,187	Greenfield POPULATION 10,427	Winthrop POPULATION 10,132
REVENUE.	\$360,643.96	\$420,315.15	\$258,824.81	\$342,755.78
General,	220,209.02	223,138.97	225,469.24	269,285.68
<i>Taxes,</i>	<i>217,795.15</i>	<i>221,351.62</i>	<i>219,533.28</i>	<i>259,455.68</i>
Property and poll,	202,883.71	289,996.35	193,223.62	257,163.23
Corporation, bank, etc.,	14,911.44	31,355.27	26,609.66	2,292.35
<i>Licenses and permits,</i>	<i>316.50</i>	<i>698.00</i>	<i>13,800.75</i>	<i>659.60</i>
<i>Fines and forfeits,</i>	<i>457.00</i>	<i>401.47</i>	<i>1,394.00</i>	<i>253.00</i>
<i>Grants and gifts,</i>	<i>1,840.37</i>	<i>687.88</i>	<i>841.31</i>	<i>8,937.60</i>
For expenses,	1,640.37	687.88	619.06	937.60
For outlays,	—	—	22.25	8,000.00
All other,	—	—	—	—
Commercial,	140,454.96	107,176.18	23,355.47	73,470.10
<i>Special assessments,</i>	<i>2,021.65</i>	<i>14,558.12</i>	<i>9,991.81</i>	<i>10,190.62</i>
To meet expenses,	2,021.65	6,720.48	6,597.87	5,151.49
To meet outlays,	—	7,831.64	3,393.94	5,039.13
<i>Privileges,</i>	<i>3,418.68</i>	<i>3,616.22</i>	<i>755.13</i>	—
<i>Departmental,</i>	<i>15,886.14</i>	<i>10,805.81</i>	<i>12,459.05</i>	<i>1,807.63</i>
General government,	703.30	1,092.64	2,750.22	47.00
Protection of persons and property,	303.48	1,020.73	172.84	162.43
Health and sanitation,	896.65	3,495.18	1,806.59	37.19
Highways,	1,574.96	1,281.27	397.07	85.12
Charities,	3,831.62	360.66	3,651.69	299.33
Soldiers' benefits,	3,584.00	2,367.00	1,823.00	883.00
Education,	2,203.02	332.38	1,208.90	46.05
Libraries,	200.63	291.95	549.54	104.35
Recreation,	316.50	—	415.00	142.50
Unclassified,	2.00	562.00	164.20	.66
<i>Public service enterprises,</i>	<i>115,855.15</i>	<i>58,000.08</i>	—	<i>54,002.74</i>
Electric light,	176,990.54	—	—	—
Water,	38,864.61	58,000.08	—	54,002.74
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>248.25</i>	<i>4,568.30</i>	—	<i>1,143.30</i>
<i>Interest,</i>	<i>5,255.09</i>	<i>15,035.66</i>	<i>169.48</i>	<i>6,325.81</i>
On sinking funds,	—	4,601.64	—	—
On trust and investment funds,	1,025.98	7,372.89	—	9.83
All other,	4,259.11	3,061.12	169.48	6,315.98
NON-REVENUE.	\$373,746.30	\$399,412.44	\$203,598.10	\$517,663.84
Offsets to outlays,	1,253.93	3,222.27	3,004.00	148.80
<i>Departmental,</i>	<i>1,253.93</i>	<i>2,488.43</i>	<i>3,004.00</i>	<i>148.80</i>
<i>Public service enterprises,</i>	—	<i>734.84</i>	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	328,948.12	127,000.00	135,465.00	487,403.05
<i>Loans, general purposes,</i>	<i>60,500.00</i>	—	<i>35,465.00</i>	<i>100,380.90</i>
<i>Loans, public service enterprises,</i>	<i>29,000.00</i>	<i>10,000.00</i>	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>249,000.00</i>	<i>117,000.00</i>	<i>100,000.00</i>	<i>385,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>252.71</i>	—	—	—
<i>Premiums,</i>	<i>165.41</i>	—	—	<i>2,082.15</i>
Transfers,	2,529.94	110,467.60	195.09	303.09
<i>From sinking funds,</i>	—	<i>64,000.00</i>	—	—
<i>All other,</i>	<i>2,529.94</i>	<i>46,467.60</i>	<i>195.09</i>	<i>303.09</i>
Refunds,	292.12	283.91	15,434.68	913.90
Agency, trust, and investment,	40,721.18	158,437.66	49,499.23	28,895.00
<i>Taxes and licenses for State,</i>	<i>20,267.41</i>	<i>28,880.00</i>	<i>29,728.54</i>	<i>28,000.00</i>
<i>Taxes for county,</i>	<i>9,988.27</i>	<i>14,669.53</i>	<i>19,537.67</i>	—
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>10,535.50</i>	<i>114,888.13</i>	<i>235.22</i>	<i>895.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$361,917.91	\$433,538.42	\$261,828.81	\$342,904.58
Premiums,	165.41	—	—	2,082.15
Municipal indebtedness,	328,782.71	127,000.00	135,465.00	485,320.90
Transfers and refunds,	2,822.07	110,751.51	15,629.77	1,216.99
Agency, trust, and investment,	40,721.18	158,437.66	49,499.33	28,895.00
Total receipts,	\$734,409.28	\$829,727.59	\$462,422.91	\$860,419.62
Balance on hand, including funds,	3,299.16	21,523.29	3,336.92	51,381.41
GRAND TOTAL,	\$737,708.44	\$851,050.88	\$465,759.83	\$911,801.03

1 Includes gas, amount not specified.

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 5.

PAYMENTS.	Wakefield Population 11,404	Arlington Population 11,187	Greenfield Population 10,427	Winthrop Population 10,132
Maintenance,	\$277,266.43	\$273,960.65	\$160,593.65	\$327,507.84
<i>Departmental,</i>	<i>186,661.37</i>	<i>248,803.82</i>	<i>160,493.55</i>	<i>204,922.53</i>
General government,	11,755.70	21,558.07	11,837.22	14,283.52
Protection of persons and property,	33,665.22	44,531.91	9,647.59	39,190.99
Health and sanitation,	11,713.95	25,162.25	7,386.04	18,108.10
Highways,	23,847.25	42,613.61	44,565.92	35,165.61
Charities,	10,212.30	6,936.62	6,884.74	5,828.78
Soldiers' benefits,	6,648.82	2,658.00	1,876.52	2,111.56
Education,	76,750.88	86,398.58	67,459.37	74,989.56
Libraries,	2,808.56	8,135.57	7,370.04	3,796.62
Recreation,	8,855.49	5,505.15	2,431.60	8,026.80
Unclassified,	2,393.20	5,304.06	1,034.51	3,420.99
<i>Public service enterprises,</i>	<i>91,008.91</i>	<i>19,848.85</i>	—	<i>21,535.47</i>
Electric light,	¹ 72,331.60	—	—	—
Water,	18,677.31	19,848.85	—	21,535.47
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>606.20</i>	<i>5,277.98</i>	<i>100.00</i>	<i>1,049.84</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>50.00</i>	—	—
Interest,	39,975.24	52,366.31	8,074.43	53,399.53
<i>Loans, general purposes,</i>	<i>26,696.59</i>	<i>28,805.89</i>	<i>8,074.43</i>	<i>34,934.16</i>
<i>Loans, public service enterprises,</i>	<i>13,278.76</i>	<i>23,560.42</i>	—	<i>18,322.59</i>
<i>Loans, cemeteries,</i>	—	—	—	<i>148.83</i>
Outlays,	102,482.06	78,955.31	66,669.68	102,076.84
<i>Departmental,</i>	<i>64,696.64</i>	<i>67,994.94</i>	<i>66,669.68</i>	<i>94,883.61</i>
General government,	—	557.55	—	—
Protection of persons and property,	6,614.26	9,652.04	1,200.00	110.00
Health and sanitation,	9,292.52	10,971.28	659.93	9,360.18
Highways,	18,945.70	34,164.16	34,772.66	41,064.77
Charities,	266.58	—	—	—
Education,	29,287.15	243.00	25,788.57	—
Libraries,	—	—	—	—
Recreation,	290.43	2,406.91	4,248.52	44,348.66
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>37,786.42</i>	<i>19,870.95</i>	—	<i>6,928.23</i>
Electric light,	¹ 11,550.10	—	—	—
Water,	26,235.32	19,870.95	—	6,928.23
All other,	—	—	—	—
<i>Cemeteries,</i>	—	1,089.48	—	265.00
Municipal indebtedness,	253,419.80	210,391.90	159,200.00	468,172.87
<i>From sinking funds,</i>	—	<i>64,800.00</i>	—	—
<i>From revenue and other sources,</i>	<i>35,171.78</i>	² 47,791.90	<i>59,200.00</i>	<i>78,172.87</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>223,000.00</i>	<i>98,000.00</i>	<i>100,000.00</i>	<i>390,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>248.02</i>	—	—	—
Transfers,	2,529.94	110,467.60	195.09	303.09
<i>To sinking funds from revenue,</i>	—	12,000.00	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>2,529.94</i>	<i>98,467.60</i>	<i>195.09</i>	<i>303.09</i>
Refunds,	292.13	283.91	15,434.66	913.90
Agency, trust, and investment,	43,506.32	112,912.44	49,486.83	28,904.83
<i>Taxes and licenses for State,</i>	<i>20,857.41</i>	<i>28,880.00</i>	<i>29,716.04</i>	<i>28,000.00</i>
<i>Taxes for county,</i>	<i>9,928.27</i>	<i>14,569.53</i>	<i>19,537.57</i>	—
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>12,320.64</i>	<i>69,462.91</i>	<i>235.22</i>	<i>904.83</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$317,241.82	\$326,326.96	\$168,667.98	\$280,907.42
Permanent debt (except from sinking funds),	35,171.78	² 47,791.90	59,200.00	78,172.87
Sinking fund requirements from revenue,	—	12,000.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	102,482.06	78,955.31	66,669.68	102,076.84
Permanent debt from sinking funds,	—	64,600.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	223,248.02	98,000.00	100,000.00	390,000.00
Transfers (except to sinking funds) and	2,822.07	98,751.51	15,629.77	1,216.99
refunds,	42,506.32	112,912.44	49,486.83	28,904.83
Agency, trust, and investment,	—	—	—	—
Total payments,	\$723,472.07	\$839,338.12	\$469,654.26	\$851,278.95
Balance on hand, including funds,	14,238.57	11,712.76	6,105.57	30,522.08
GRAND TOTAL,	\$737,708.44	\$851,050.88	\$468,759.83	\$911,801.03

¹ Includes gas, amount not specified.² Includes \$12,000 school loan cancelled.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 6.

RECEIPTS.	Amesbury POPULATION 9,894	Natick POPULATION 9,866	North Attleborough POPULATION 9,562	Danvers POPULATION 9,407
REVENUE.	\$177,306.21	\$268,566.35	\$370,286.62	\$241,004.48
General,	139,184.66	205,823.28	170,413.17	133,471.96
<i>Taxes,</i>	127,109.75	201,811.26	167,448.85	131,902.07
Property and poll,	114,710.56	193,497.42	161,372.41	115,796.58
Corporation, bank, etc.,	12,399.19	8,113.84	6,074.44	16,105.49
<i>Licenses and permits,</i>	139.75	222.00	906.83	321.75
<i>Fines and forfeits,</i>	687.00	440.50	455.00	177.58
<i>Grants and gifts,</i>	1,248.18	3,610.12	1,604.50	1,070.56
For expenses,	606.50	1,110.12	1,604.50	770.56
For outlays,	641.66	2,500.00	—	300.00
<i>All other,</i>	—	—	—	—
Commercial,	48,121.55	62,672.50	99,873.45	107,532.47
<i>Special assessments,</i>	1,445.73	2,681.74	8,353.01	1,614.47
<i>To meet expenses,</i>	1,445.73	2,552.20	6,668.49	1,614.47
<i>To meet outlays,</i>	—	69.54	1,684.52	—
<i>Privileges,</i>	2,180.88	4,064.75	1,247.98	2,960.79
<i>Departmental,</i>	6,819.04	18,644.04	13,597.22	14,115.70
General government,	1,280.01	6.00	635.00	277.00
Protection of persons and property,	296.50	683.47	749.22	1,086.34
Health and sanitation,	247.40	8,333.16	3,602.20	111.90
Highways,	75.59	387.00	1,125.81	2,043.33
Charities,	1,538.96	3,695.31	6,384.73	1,793.22
Soldiers' benefits,	2,619.00	4,497.00	807.00	5,964.00
Education,	757.58	731.00	104.95	2,819.91
Libraries,	—	217.35	187.00	—
Recreation,	—	—	1.31	—
Unclassified,	4.00	93.75	—	20.00
<i>Public service enterprises,</i>	34,008.64	27,779.66	70,266.16	86,735.50
Electric light,	—	—	42,507.21	48,014.70
Water,	34,008.64	27,779.66	27,758.95	38,720.80
All other,	—	—	—	—
<i>Cemeteries,</i>	110.00	—	—	—
<i>Interest,</i>	3,617.48	9,562.31	6,409.08	2,106.01
On sinking funds,	—	2,385.16	3,709.70	1,360.72
On trust and investment funds,	1,778.49	1,497.21	43.62	215.58
All other,	1,838.99	5,679.94	2,655.76	529.71
NON-REVENUE.	\$231,185.13	\$293,637.26	\$325,393.11	\$168,876.98
Offsets to outlays,	2,915.26	2,946.23	2,496.48	1,381.07
<i>Departmental,</i>	2,915.26	989.69	2,143.81	—
<i>Public service enterprises,</i>	—	2,016.53	354.67	1,381.07
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	166,543.00	228,209.00	158,000.00	112,041.00
<i>Loans, general purposes,</i>	54,000.00	6,000.00	25,000.00	—
<i>Loans, public service enterprises,</i>	—	2,800.00	—	7,000.00
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	112,500.00	220,000.00	130,000.00	105,000.00
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	43.00	—	—	41.00
Transfers,	29,716.72	22,059.61	25,038.12	28,992.24
<i>From sinking funds,</i>	—	6,400.00	10,000.00	6,500.00
<i>All other,</i>	29,716.72	15,659.61	18,038.12	22,492.24
Refunds,	314.25	4,399.67	245.66	418.97
Agency, trust, and investment,	31,695.90	25,491.76	41,610.85	26,043.70
<i>Taxes and licenses for State,</i>	15,901.79	17,741.57	17,611.80	14,887.14
<i>Taxes for county,</i>	8,600.79	8,354.28	10,698.34	9,798.22
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	9,193.32	9,395.91	13,506.71	1,358.34
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$180,221.47	\$271,502.60	\$272,785.10	\$242,385.50
Premiums,	43.00	—	—	41.00
Municipal indebtedness,	166,500.00	228,200.00	153,000.00	112,000.00
Transfers and refunds,	30,030.97	26,999.28	28,283.78	29,411.21
Agency, trust, and investment,	31,695.90	35,491.76	41,610.85	26,043.70
Total receipts,	\$408,491.34	\$562,193.64	\$498,679.73	\$409,881.41
Balance on hand, including funds,	28,080.71	108,185.72	45,679.45	19,991.58
GRAND TOTAL,	\$496,572.05	\$664,379.36	\$541,359.18	\$429,872.99

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 6.

PAYMENTS.	Amesbury POPULATION 9,894	Natick POPULATION 9,866	North Attleborough POPULATION 9,562	Danvers POPULATION 9,407
Maintenance,	\$122,292.86	\$185,322.48	\$195,787.04	\$182,068.03
<i>Departmental,</i>	<i>112,395.30</i>	<i>171,331.87</i>	<i>157,336.97</i>	<i>129,585.42</i>
General government,	8,311.98	12,071.79	11,872.21	11,080.21
Protection of persons and property,	24,559.83	25,578.23	28,324.67	22,846.09
Health and sanitation,	5,309.03	12,337.85	5,675.25	4,260.08
Highways,	24,695.87	24,701.74	34,720.15	23,683.14
Charities,	10,503.94	17,944.06	16,841.63	8,084.12
Soldiers' benefits,	3,060.95	8,472.95	1,133.82	10,097.00
Education,	30,380.15	61,424.31	54,298.45	46,504.68
Libraries,	4,599.87	4,694.45	3,284.23	1,000.00
Recreation,	55.75	2,299.05	312.16	851.10
Unclassified,	915.93	1,807.44	874.60	1,179.00
<i>Public service enterprises,</i>	<i>9,502.32</i>	<i>15,825.27</i>	<i>58,450.07</i>	<i>52,482.61</i>
Electric light,	—	—	26,279.87	42,658.24
Water,	9,502.32	13,825.27	12,170.70	9,824.37
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>332.47</i>	<i>33.22</i>	—	—
<i>Administration of trust funds,</i>	<i>64.77</i>	<i>162.12</i>	—	—
Interest,	11,921.14	33,273.55	24,921.25	15,294.37
<i>Loans, general purposes,</i>	<i>6,401.14</i>	<i>27,307.55</i>	<i>15,389.63</i>	<i>3,979.50</i>
<i>Loans, public service enterprises,</i>	<i>5,520.00</i>	<i>5,966.00</i>	<i>9,551.62</i>	<i>11,314.87</i>
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	72,530.75	109,411.52	39,143.28	35,268.43
<i>Departmental,</i>	<i>68,368.50</i>	<i>105,735.91</i>	<i>24,787.62</i>	<i>7,146.56</i>
General government,	—	859.31	—	—
Protection of persons and property,	259.55	399.01	661.79	—
Health and sanitation,	54,203.65	7,372.56	5,868.71	365.78
Highways,	10,306.93	4,641.60	15,797.24	6,594.10
Charities,	—	—	280.00	—
Education,	2,956.71	91,232.17	2,179.88	—
Libraries,	641.66	—	—	—
Recreation,	—	854.26	—	186.68
Unclassified,	—	425.00	—	—
<i>Public service enterprises,</i>	<i>4,162.25</i>	<i>3,627.61</i>	<i>14,375.68</i>	<i>28,121.87</i>
Electric light,	—	—	3,618.20	14,816.11
Water,	4,162.25	3,627.61	10,757.46	13,305.76
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	136,612.02	226,900.00	172,745.00	119,250.00
<i>From sinking funds,</i>	—	6,400.00	10,000.00	6,500.00
<i>From revenue and other sources,</i>	<i>22,500.00</i>	<i>15,500.00</i>	<i>32,745.00</i>	<i>7,750.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>112,500.00</i>	<i>215,000.00</i>	<i>130,000.00</i>	<i>105,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>1,612.02</i>	—	—	—
Transfers,	29,716.72	22,059.61	28,038.12	28,992.24
<i>To sinking funds from revenue,</i>	—	13,138.38	7,720.00	13,800.00
<i>To sinking funds from premiums,</i>	—	—	—	41.00
<i>All other,</i>	<i>29,716.72</i>	<i>8,921.23</i>	<i>20,318.12</i>	<i>15,151.24</i>
Refunds,	314.25	4,939.67	245.66	418.97
Agency, trust, and investment,	30,265.42	42,693.56	46,607.00	32,336.97
<i>Taxes and licenses for State,</i>	<i>13,801.79</i>	<i>17,741.67</i>	<i>17,611.30</i>	<i>14,887.14</i>
<i>Taxes for county,</i>	<i>8,600.79</i>	<i>8,364.28</i>	<i>10,698.34</i>	<i>9,798.22</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>7,762.84</i>	<i>16,597.71</i>	<i>18,308.86</i>	<i>7,651.61</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$134,214.00	\$218,626.03	\$220,708.29	\$197,362.40
Permanent debt (except from sinking funds),	22,500.00	15,500.00	32,745.00	7,750.00
Sinking fund requirements from revenue,	—	13,138.38	7,720.00	13,800.00
Premiums paid to sinking funds,	—	—	—	41.00
Outlays,	72,530.75	109,411.52	39,143.28	35,268.43
Permanent debt from sinking funds,	—	6,400.00	10,000.00	6,500.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	114,112.02	215,000.00	130,000.00	105,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	30,030.97	13,860.90	20,563.78	15,570.21
Agency, trust, and investment,	30,265.42	42,693.56	46,607.00	32,336.97
Total payments,	\$403,653.16	\$634,630.39	\$507,487.35	\$412,629.01
Balance on hand, including funds,	32,918.89	29,748.97	33,871.83	16,243.98
GRAND TOTAL,	\$436,572.05	\$664,379.36	\$541,359.18	\$429,872.99

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 7.

RECEIPTS.	Winchester POPULATION 9,309	Dedham POPULATION 9,284	West Springfield POPULATION 9,224	Northbridge POPULATION 8,807
REVENUE.	\$342,296.86	\$285,287.53	\$242,567.82	\$106,728.93
General,	265,453.97	260,766.84	166,772.93	99,161.27
<i>Taxes,</i>	<i>263,826.43</i>	<i>258,849.74</i>	<i>156,408.06</i>	<i>97,616.28</i>
Property and poll,	243,989.71	237,328.75	132,689.78	75,933.30
Corporation, bank, etc.,	19,236.72	21,520.99	23,718.28	21,682.96
<i>Licenses and permits,</i>	<i>364.00</i>	<i>240.25</i>	<i>6,662.60</i>	<i>320.00</i>
<i>Fines and forfeits,</i>	<i>1,032.00</i>	<i>615.00</i>	<i>1,543.14</i>	<i>315.69</i>
<i>Grants and gifts,</i>	<i>831.54</i>	<i>1,061.85</i>	<i>2,154.23</i>	<i>909.32</i>
For expenses,	831.54	1,061.85	2,154.23	909.32
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	77,842.89	24,490.69	78,794.89	7,567.66
<i>Special assessments,</i>	<i>12,235.42</i>	<i>6,284.36</i>	<i>6,018.41</i>	<i>1,876.63</i>
To meet expenses,	1,066.68	5,484.36	1,943.57	—
To meet outlays,	11,168.74	800.00	4,074.84	1,876.63
<i>Privileges,</i>	<i>1,538.71</i>	<i>1,737.21</i>	<i>6,235.99</i>	<i>1,773.68</i>
<i>Departmental,</i>	<i>14,117.85</i>	<i>10,778.87</i>	<i>8,008.44</i>	<i>3,414.29</i>
General government,	1,273.30	1,667.00	318.18	—
Protection of persons and property,	1,799.07	69.06	175.03	32.50
Health and sanitation,	1,354.22	84.14	18.00	140.00
Highways,	4,744.27	374.00	2,306.33	397.24
Charities,	2,044.12	3,303.67	1,921.73	2,162.48
Soldiers' benefits,	852.00	2,024.85	1,227.00	498.00
Education,	1,801.25	2,838.00	1,999.67	184.07
Libraries,	249.62	187.25	34.50	—
Recreation,	—	226.40	2.00	—
Unclassified,	—	4.50	—	—
<i>Public service enterprises,</i>	<i>38,840.08</i>	<i>—</i>	<i>49,435.07</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	38,840.08	—	49,435.07	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,972.82</i>	<i>1,871.00</i>	<i>—</i>	<i>50.00</i>
<i>Interest,</i>	<i>9,138.01</i>	<i>3,819.25</i>	<i>6,108.68</i>	<i>453.08</i>
On sinking funds,	—	—	4,162.77	—
On trust and investment funds,	4,052.22	2,083.19	—	52.88
All other,	5,085.79	1,736.06	1,939.91	400.20
NON-REVENUE.	\$230,175.53	\$161,564.39	\$127,285.60	\$96,050.71
Offsets to outlays,	7,926.72	3,271.99	2,392.02	1,729.42
<i>Departmental,</i>	<i>7,926.72</i>	<i>3,271.99</i>	<i>216.92</i>	<i>1,729.42</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,176.10</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	167,000.00	103,058.50	80,000.00	71,590.80
<i>Loans, general purposes,</i>	<i>32,000.00</i>	<i>13,000.00</i>	<i>—</i>	<i>16,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>155,000.00</i>	<i>90,000.00</i>	<i>80,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>306.00</i>
<i>Premiums,</i>	<i>—</i>	<i>58.50</i>	<i>—</i>	<i>284.80</i>
Transfers,	7,910.86	1,190.49	12,500.00	1,005.48
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	7,910.86	1,190.49	12,500.00	1,005.48
Refunds,	572.10	2,928.47	78.04	585.90
Agency, trust, and investment,	46,765.85	51,114.94	32,315.54	21,139.11
<i>Taxes and licenses for State,</i>	<i>28,036.13</i>	<i>26,915.94</i>	<i>18,618.60</i>	<i>14,311.11</i>
<i>Taxes for county,</i>	<i>14,185.69</i>	<i>10,422.25</i>	<i>7,497.04</i>	<i>6,328.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,804.13</i>	<i>13,776.75</i>	<i>6,200.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$351,223.58	\$288,529.52	\$244,959.54	\$108,458.35
Premiums,	—	58.50	—	284.80
Municipal indebtedness,	167,000.00	103,000.00	80,000.00	71,306.00
Transfers and refunds,	8,482.96	4,118.96	12,578.04	1,591.38
Agency, trust, and investment,	46,765.85	51,114.94	32,315.54	21,139.11
Total receipts,	\$573,472.39	\$446,821.92	\$369,853.12	\$202,779.64
Balance on hand, including funds,	22,710.34	63,422.20	17,609.68	30,162.13
GRAND TOTAL,	\$596,182.73	\$510,244.12	\$387,462.80	\$232,941.77

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 7.

PAYMENTS.	Winchester POPULATION 9,309	Dedham POPULATION 9,284	West Springfield POPULATION 9,224	Northbridge POPULATION 8,807
Maintenance,	\$241,528.11	\$219,881.66	\$189,261.84	\$282,244.68
<i>Departmental,</i>	<i>214,158.28</i>	<i>216,067.43</i>	<i>158,976.70</i>	<i>282,244.68</i>
General government,	19,528.95	12,847.79	9,481.95	8,439.05
Protection of persons and property,	32,777.71	42,707.61	23,707.75	2,145.62
Health and sanitation,	16,487.44	14,621.33	4,867.09	3,965.65
Highways,	44,989.45	39,430.76	27,262.47	14,142.03
Charities,	11,365.29	13,434.57	8,195.73	7,877.09
Soldiers' benefits,	989.00	3,498.05	1,711.61	681.00
Education,	75,180.63	74,088.46	59,849.03	47,710.70
Libraries,	3,740.48	6,556.14	1,376.15	1,575.00
Recreation,	7,335.77	5,602.01	2,073.46	233.54
Unclassified,	1,784.56	2,270.71	490.40	475.00
<i>Public service enterprises,</i>	<i>22,161.98</i>	<i>—</i>	<i>20,285.94</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	22,161.98	—	20,285.94	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>5,191.87</i>	<i>4,814.23</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>15.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	35,202.41	21,042.72	20,698.35	3,825.56
<i>Loans, general purposes,</i>	<i>29,759.91</i>	<i>21,042.72</i>	<i>7,768.35</i>	<i>3,825.56</i>
<i>Loans, public service enterprises,</i>	<i>6,442.50</i>	<i>—</i>	<i>12,930.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	76,398.15	28,001.21	54,394.26	37,119.44
<i>Departmental,</i>	<i>69,013.15</i>	<i>28,001.21</i>	<i>41,280.59</i>	<i>37,119.44</i>
General government,	2,600.68	—	392.93	560.00
Protection of persons and property,	247.74	1,013.62	350.00	—
Health and sanitation,	32,017.56	15,898.45	6,800.00	19,760.79
Highways,	29,371.00	10,039.14	17,065.11	1,575.17
Charities,	—	—	—	—
Education,	3,171.46	1,050.00	16,210.90	15,223.48
Libraries,	—	—	—	—
Recreation,	1,604.71	—	401.65	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>3,410.00</i>	<i>—</i>	<i>13,173.67</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	3,410.00	—	13,173.67	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>3,976.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	172,260.48	123,006.50	84,000.00	51,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>33,860.48</i>	<i>33,006.50</i>	<i>14,000.00</i>	<i>11,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>140,000.00</i>	<i>90,000.00</i>	<i>70,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	7,910.86	1,190.49	12,500.00	1,005.48
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>12,500.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>7,910.86</i>	<i>1,190.49</i>	<i>—</i>	<i>1,005.48</i>
Refunds,	572.10	2,928.47	78.04	585.90
Agency, trust, and investment,	47,030.58	51,213.35	49,833.42	21,191.99
<i>Taxes and licenses for State,</i>	<i>28,038.13</i>	<i>26,915.94</i>	<i>18,618.50</i>	<i>14,811.11</i>
<i>Taxes for county,</i>	<i>14,126.59</i>	<i>10,422.25</i>	<i>7,497.04</i>	<i>6,328.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,868.83</i>	<i>13,875.16</i>	<i>23,717.88</i>	<i>52.88</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$276,730.52	\$240,924.38	\$179,959.99	\$36,070.24
Permanent debt (except from sinking funds),	33,280.48	33,006.50	14,000.00	11,000.00
Sinking fund requirements from revenue,	—	—	12,500.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	76,398.15	28,001.21	54,394.26	37,119.44
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	140,000.00	90,000.00	70,000.00	40,000.00
Transfers (except to sinking funds) and refunds,	8,482.96	4,118.96	78.04	1,591.38
Agency, trust, and investment,	47,030.58	51,213.35	49,833.42	21,191.99
Total payments,	\$581,902.66	\$447,264.40	\$380,765.71	\$196,973.05
Balance on hand, including funds,	14,280.07	62,979.72	6,697.09	36,968.72
GRAND TOTAL,	\$596,182.73	\$510,244.12	\$387,462.80	\$232,941.77

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 8.

RECEIPTS.	Ware POPULATION 8,774	Palmer POPULATION 8,610	Athol POPULATION 8,536	Easthampton POPULATION 8,524
REVENUE.	\$122,671.46	\$111,247.85	\$190,871.70	\$179,485.63
General,	98,617.31	99,877.33	126,677.12	151,103.27
<i>Taxes,</i>	<i>81,748.64</i>	<i>89,896.04</i>	<i>124,819.71</i>	<i>138,806.89</i>
Property and poll,	68,308.41	71,909.69	122,371.33	118,184.15
Corporation, bank, etc.,	13,438.23	17,986.35	2,448.38	20,621.74
<i>Licenses and permits,</i>	<i>9,228.85</i>	<i>8,856.75</i>	<i>146.68</i>	<i>8,733.50</i>
<i>Fines and forfeits,</i>	<i>1,070.65</i>	<i>125.00</i>	<i>822.48</i>	<i>1,279.00</i>
<i>Grants and gifts,</i>	<i>6,671.67</i>	<i>699.44</i>	<i>888.37</i>	<i>2,284.88</i>
For expenses,	571.67	699.44	625.72	2,284.88
For outlays,	6,000.00	—	262.65	—
<i>All other,</i>	—	—	—	—
Commercial,	24,054.25	11,670.62	64,194.58	28,332.36
<i>Special assessments,</i>	<i>1,016.45</i>	<i>1,225.00</i>	<i>1,781.54</i>	<i>1,480.00</i>
To meet expenses,	1,016.45	—	1,781.54	—
To meet outlays,	—	1,225.00	—	1,480.00
<i>Privileges,</i>	<i>1,115.13</i>	<i>3,700.57</i>	<i>274.75</i>	<i>1,489.95</i>
<i>Departmental,</i>	<i>6,547.34</i>	<i>3,823.84</i>	<i>17,085.56</i>	<i>6,748.27</i>
General government,	1,145.90	—	—	425.75
Protection of persons and property,	158.93	111.31	291.49	240.11
Health and sanitation,	10.50	33.18	8,194.27	45.46
Highways,	155.18	7.98	192.32	346.11
Charities,	3,651.08	1,505.88	3,814.97	2,962.79
Soldiers' benefits,	516.00	748.00	2,804.00	469.00
Education,	748.05	1,417.49	1,604.73	2,257.05
Libraries,	—	—	123.78	—
Recreation,	103.60	—	—	—
Unclassified,	58.10	—	—	—
<i>Public service enterprises,</i>	<i>12,169.85</i>	—	<i>40,402.14</i>	<i>17,909.13</i>
Electric light,	—	—	—	—
Water,	12,169.85	—	40,402.14	17,909.13
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,570.97</i>	<i>1,354.07</i>	<i>1,309.65</i>	<i>142.00</i>
<i>Interest,</i>	<i>1,634.61</i>	<i>1,667.14</i>	<i>3,400.94</i>	<i>615.01</i>
On sinking funds,	—	—	1,811.74	—
On trust and investment funds,	1,126.62	577.06	664.30	344.04
All other,	507.89	590.08	924.90	270.97
NON-REVENUE.	\$67,177.98	\$71,864.53	\$178,327.95	\$146,422.95
Offsets to outlays,	93.87	2,277.52	3,970.69	3,699.46
<i>Departmental,</i>	<i>93.87</i>	<i>2,277.52</i>	<i>3,970.69</i>	<i>2,596.61</i>
<i>Public service enterprises,</i>	—	—	—	<i>1,102.85</i>
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	26,000.00	46,493.60	143,000.00	118,065.00
<i>Loans, general purposes,</i>	<i>6,000.00</i>	<i>5,480.00</i>	<i>48,000.00</i>	<i>25,000.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	<i>21,000.00</i>	—	—
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>20,000.00</i>	<i>95,000.00</i>	<i>90,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	<i>35.80</i>	—	<i>65.00</i>
Transfers,	1,289.99	1,452.87	2,766.05	592.50
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>1,289.99</i>	<i>1,452.87</i>	<i>2,766.05</i>	<i>592.50</i>
Refunds,	4,757.94	343.69	273.84	362.70
Agency, trust, and investment,	25,036.18	20,996.85	23,317.37	26,703.29
<i>Taxes and licenses for State,</i>	<i>17,224.72</i>	<i>14,498.75</i>	<i>16,472.37</i>	<i>17,201.23</i>
<i>Taxes for county,</i>	<i>6,961.46</i>	<i>4,849.60</i>	<i>5,783.00</i>	<i>8,227.18</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>850.00</i>	<i>1,554.80</i>	<i>1,062.00</i>	<i>1,274.18</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$122,765.33	\$113,525.37	\$194,842.39	\$183,185.09
Premiums,	—	33.60	—	65.00
Municipal indebtedness,	36,000.00	46,480.00	143,000.00	115,000.00
Transfers and refunds,	6,047.93	1,796.56	3,039.89	955.20
Agency, trust, and investment,	25,036.18	20,996.85	23,317.37	26,703.29
Total receipts,	\$189,849.44	\$182,812.38	\$364,199.65	\$325,908.58
Balance on hand, including funds,	17,688.93	55,643.29	31,797.92	10,603.06
GRAND TOTAL,	\$207,538.37	\$238,455.67	\$395,997.57	\$336,511.63

Graded According to Population of 1910 — Continued.

GROUP 8.

PAYMENTS.	Ware POPULATION 8,774	Palmer POPULATION 8,610	Athol POPULATION 8,536	Easthampton POPULATION 8,524
Maintenance,	\$106,355.75	\$39,091.69	\$127,268.12	\$106,595.13
<i>Departmental,</i>	<i>85,991.65</i>	<i>87,061.18</i>	<i>115,995.20</i>	<i>95,318.11</i>
General government,	8,031.74	5,951.49	6,406.32	9,002.81
Protection of persons and property,	6,307.29	5,796.89	18,985.84	13,049.46
Health and sanitation,	5,560.92	3,181.10	3,126.27	5,546.97
Highways,	17,981.18	16,574.90	27,482.23	14,366.40
Charities,	11,999.54	8,513.08	9,305.34	8,574.23
Soldiers' benefits,	1,263.25	810.00	3,763.48	454.00
Education,	38,753.06	43,036.15	42,699.45	42,595.84
Libraries,	2,071.67	2,000.00	1,924.75	1,400.00
Recreation,	339.40	—	515.15	—
Unclassified,	1,683.60	1,197.55	1,786.37	328.40
<i>Public service enterprises,</i>	<i>8,878.38</i>	<i>—</i>	<i>8,771.48</i>	<i>10,102.78</i>
Electric light,	—	—	—	—
Water,	8,849.05	—	8,771.46	10,102.78
All other,	29.33	—	—	—
<i>Cemeteries,</i>	<i>3,485.72</i>	<i>2,030.53</i>	<i>2,501.48</i>	<i>1,174.24</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,962.93	5,161.55	22,219.35	10,303.36
<i>Loans, general purposes,</i>	<i>2,701.93</i>	<i>5,161.55</i>	<i>8,899.35</i>	<i>7,133.36</i>
<i>Loans, public service enterprises,</i>	<i>281.00</i>	<i>—</i>	<i>13,380.00</i>	<i>3,170.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	16,802.95	50,296.05	82,782.80	81,127.90
<i>Departmental,</i>	<i>14,463.72</i>	<i>50,296.05</i>	<i>73,703.38</i>	<i>70,780.81</i>
General government,	988.00	111.00	—	—
Protection of persons and property,	—	1,464.78	5,683.90	8,460.89
Health and sanitation,	1,302.66	74.00	4,462.30	10,930.06
Highways,	6,369.11	37,648.91	60,547.39	16,305.04
Charities,	—	—	220.00	—
Education,	—	10,997.36	740.66	29,349.64
Libraries,	—	—	—	—
Recreation,	5,803.95	—	2,049.13	5,734.58
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,339.23</i>	<i>—</i>	<i>9,079.42</i>	<i>9,994.69</i>
Electric light,	—	—	—	—
Water,	1,903.45	—	9,079.42	9,994.69
All other,	435.78	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>353.00</i>
Municipal indebtedness,	42,150.00	59,821.85	102,250.00	75,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>12,150.00</i>	<i>18,821.85</i>	<i>22,250.00</i>	<i>10,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>21,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>20,000.00</i>	<i>80,000.00</i>	<i>65,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,289.99	1,452.87	2,766.05	592.50
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>2,300.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,289.99</i>	<i>1,452.87</i>	<i>466.05</i>	<i>592.50</i>
Refunds,	4,757.94	343.69	273.84	362.70
Agency, trust, and investment,	25,036.18	21,003.00	27,429.11	26,399.83
<i>Taxes and licenses for State,</i>	<i>17,224.72</i>	<i>14,492.75</i>	<i>16,472.37</i>	<i>17,182.93</i>
<i>Taxes for county,</i>	<i>6,961.46</i>	<i>4,949.50</i>	<i>5,755.00</i>	<i>8,227.18</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>850.00</i>	<i>1,660.75</i>	<i>5,173.74</i>	<i>989.72</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$109,338.68	\$94,253.24	\$149,487.47	\$116,898.49
Permanent debt (except from sinking funds),	12,150.00	18,821.85	22,250.00	10,500.00
Sinking fund requirements from revenue,	—	—	2,300.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	16,802.95	50,296.05	82,782.80	81,127.90
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	21,000.00	—	—
Temporary loans,	30,000.00	20,000.00	80,000.00	65,000.00
Transfers (except to sinking funds) and refunds,	6,047.93	1,796.56	739.89	955.20
Agency, trust, and investment,	25,036.18	21,003.00	27,429.11	26,399.83
Total payments,	\$199,375.74	\$227,170.70	\$364,989.27	\$300,881.42
Balance on hand, including funds,	8,162.63	11,884.97	31,008.30	56,630.81
GRAND TOTAL,	\$207,538.37	\$238,455.67	\$395,997.57	\$336,511.63

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 9.

RECEIPTS.	Middlebor- ough POPULATION 8,214	Braintree POPULATION 8,066	Saugus POPULATION 8,047	Norwood POPULATION 8,014
REVENUE.	\$170,366.86	\$282,503.59	\$187,204.55	\$348,822.88
General,	107,555.63	184,528.24	138,970.84	143,173.06
<i>Taxes,</i>	<i>94,590.87</i>	<i>173,450.21</i>	<i>137,066.01</i>	<i>139,961.79</i>
Property and poll,	84,647.07	161,835.88	129,760.95	116,289.10
Corporation, bank, etc.,	9,943.80	11,614.33	7,295.06	23,672.69
<i>Licenses and permits,</i>	<i>485.60</i>	<i>190.50</i>	<i>248.50</i>	<i>364.99</i>
<i>Fines and forfeits,</i>	<i>720.20</i>	<i>74.12</i>	<i>341.50</i>	<i>2,185.00</i>
<i>Grants and gifts,</i>	<i>11,769.06</i>	<i>10,813.41</i>	<i>824.83</i>	<i>661.30</i>
For expenses,	9,913.09	813.41	824.83	661.30
For outlays,	1,845.97	10,000.00	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	63,811.23	97,975.35	48,233.71	105,649.80
<i>Special assessments,</i>	<i>2,130.18</i>	<i>2,148.41</i>	<i>2,170.53</i>	<i>11,346.47</i>
To meet expenses,	1,680.18	2,148.41	2,170.53	10,475.42
To meet outlays,	450.00	—	—	870.05
<i>Privileges,</i>	<i>2,678.12</i>	<i>2,427.54</i>	<i>3,289.33</i>	<i>1,108.45</i>
<i>Departmental,</i>	<i>24,291.61</i>	<i>8,868.43</i>	<i>22,291.63</i>	<i>6,651.12</i>
General government,	3,075.77	470.10	326.00	231.95
Protection of persons and property,	970.92	1,140.19	2,263.78	97.90
Health and sanitation,	475.96	133.05	467.00	340.28
Highways,	8,268.55	2,177.35	605.17	594.04
Charities,	3,317.29	1,565.89	10,418.15	1,830.18
Soldiers' benefits,	6,174.00	2,643.00	3,190.00	1,112.00
Education,	1,769.58	586.50	836.28	493.71
Libraries,	230.64	141.71	23.75	208.56
Recreation,	—	.64	—	—
Unclassified,	9.00	—	4,161.50	742.50
<i>Public service enterprises,</i>	<i>31,901.06</i>	<i>71,564.56</i>	<i>15,940.10</i>	<i>80,978.60</i>
Electric light,	31,751.05	33,151.83	—	47,696.46
Water,	—	38,412.73	13,937.30	33,282.04
All other,	150.00	—	2.80	—
<i>Cemeteries,</i>	<i>—</i>	<i>22.00</i>	<i>2,106.38</i>	<i>1,692.88</i>
<i>Interest,</i>	<i>1,810.27</i>	<i>12,964.41</i>	<i>4,435.74</i>	<i>4,878.33</i>
On sinking funds,	—	7,727.03	603.95	1,343.65
On trust and investment funds,	460.60	1,933.61	109.35	281.77
All other,	1,349.67	3,293.77	3,722.44	3,247.96
NON-REVENUE.	\$93,457.85	\$149,697.48	\$161,784.80	\$323,177.26
Offsets to outlays,	2,323.86	1,300.00	—	9,181.74
<i>Departmental,</i>	<i>1,697.77</i>	<i>1,200.00</i>	<i>—</i>	<i>3,898.07</i>
<i>Public service enterprises,</i>	<i>626.09</i>	<i>—</i>	<i>—</i>	<i>5,286.67</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	70,000.00	85,000.00	137,030.85	251,296.12
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>165,936.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>7,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>70,000.00</i>	<i>85,000.00</i>	<i>130,000.00</i>	<i>85,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>30.85</i>	<i>361.12</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	797.26	7,641.35	4,639.92	2,615.64
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>797.26</i>	<i>7,641.35</i>	<i>4,639.92</i>	<i>2,615.64</i>
Refunds,	97.75	3,678.26	84.51	374.21
Agency, trust, and investment,	20,178.98	52,177.87	20,029.52	59,709.55
<i>Taxes and licenses for State,</i>	<i>10,821.74</i>	<i>14,380.50</i>	<i>11,600.00</i>	<i>27,614.77</i>
<i>Taxes for county,</i>	<i>7,751.94</i>	<i>5,998.66</i>	<i>7,824.52</i>	<i>11,360.59</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,605.30</i>	<i>31,858.71</i>	<i>605.00</i>	<i>20,834.19</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$172,750.72	\$283,703.59	\$187,204.55	\$258,004.62
Premiums,	—	—	30.85	361.12
Municipal indebtedness,	70,000.00	85,000.00	137,000.00	250,935.00
Transfers and refunds,	895.01	11,319.61	4,724.43	2,989.85
Agency, trust, and investment,	20,178.98	52,177.87	20,029.52	59,709.55
Total receipts,	\$263,824.71	\$432,201.07	\$348,989.35	\$572,000.14
Balance on hand, including funds,	15,754.28	58,555.21	24,488.98	53,063.72
GRAND TOTAL,	\$279,578.99	\$490,756.28	\$373,478.33	\$625,063.86

¹ Includes \$4,787.89 from gas.

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 9.

PAYMENTS.	Middleboro- ough POPULATION 8,214	Braintree POPULATION 8,066	Saugus POPULATION 8,047	Norwood POPULATION 8,014
Maintenance,	\$134,634.93	\$170,460.67	\$182,420.03	\$187,702.21
<i>Departmental,</i>	<i>111,124.18</i>	<i>128,464.04</i>	<i>142,806.51</i>	<i>155,011.94</i>
General government,	9,749.49	9,174.39	11,362.75	11,563.68
Protection of persons and property,	10,214.87	21,638.30	23,580.22	17,709.08
Health and sanitation,	4,593.19	2,434.44	4,276.36	8,404.82
Highways,	21,878.64	22,685.54	22,633.56	13,169.77
Charities,	9,617.79	7,917.56	15,875.05	7,610.19
Soldiers' benefits,	7,399.75	3,319.00	3,962.50	1,419.85
Education,	42,318.99	53,889.41	51,404.46	66,197.32
Libraries,	4,712.20	3,518.78	1,381.62	5,558.37
Recreation,	200.00	2,322.59	2,198.59	—
Unclassified,	439.20	1,564.03	6,131.40	1,373.86
<i>Public service enterprises,</i>	<i>25,510.81</i>	<i>41,718.80</i>	<i>7,267.59</i>	<i>50,887.48</i>
Electric light,	23,290.12	24,566.31	—	38,392.93
Water,	—	17,146.49	7,267.59	12,494.55
All other,	220.69	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>131.40</i>	<i>2,345.93</i>	<i>3,808.79</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>152.43</i>	<i>—</i>	<i>—</i>
Interest,	6,119.63	21,422.41	14,117.44	21,247.23
<i>Loans, general purposes,</i>	<i>3,651.63</i>	<i>9,702.41</i>	<i>10,873.16</i>	<i>15,940.23</i>
<i>Loans, public service enterprises,</i>	<i>2,468.00</i>	<i>11,720.00</i>	<i>3,244.28</i>	<i>7,307.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	19,066.13	81,033.41	13,332.48	224,916.49
<i>Departmental,</i>	<i>6,296.87</i>	<i>64,614.11</i>	<i>3,270.68</i>	<i>192,374.90</i>
General government,	—	41,418.86	413.15	2,647.35
Protection of persons and property,	—	1,692.87	—	2,748.43
Health and sanitation,	887.22	6,265.88	831.38	73,824.69
Highways,	3,809.45	7,793.57	1,332.15	12,932.96
Charities,	—	201.15	—	—
Education,	1,600.00	2,992.78	694.00	61,650.32
Libraries,	—	—	—	571.15
Recreation,	—	3,902.50	—	—
Unclassified,	—	246.50	—	38,000.00
<i>Public service enterprises,</i>	<i>12,769.46</i>	<i>16,519.30</i>	<i>9,561.80</i>	<i>32,541.69</i>
Electric light,	12,769.46	4,661.23	—	6,591.47
Water,	—	11,858.07	9,561.80	25,950.12
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>500.00</i>	<i>—</i>
Municipal indebtedness,	80,300.00	98,793.73	145,934.86	90,855.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>10,300.00</i>	<i>18,793.73</i>	<i>13,934.86</i>	<i>40,855.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>70,000.00</i>	<i>80,000.00</i>	<i>132,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	797.26	7,641.35	4,639.92	2,615.64
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>5,550.00</i>	<i>652.50</i>	<i>2,000.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>797.26</i>	<i>2,091.35</i>	<i>3,987.42</i>	<i>615.64</i>
Refunds,	97.75	3,678.26	84.51	374.21
Agency, trust, and investment,	20,066.86	64,233.25	22,359.79	63,053.20
<i>Taxes and licenses for State,</i>	<i>10,821.74</i>	<i>14,320.50</i>	<i>11,600.00</i>	<i>27,514.77</i>
<i>Taxes for county,</i>	<i>7,751.94</i>	<i>5,998.66</i>	<i>7,824.52</i>	<i>11,360.69</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,493.18</i>	<i>43,914.09</i>	<i>2,935.27</i>	<i>24,177.84</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$140,754.56	\$191,883.08	\$166,537.47	\$208,949.44
Permanent debt (except from sinking funds),	10,300.00	18,793.73	13,934.86	40,855.00
Sinking fund requirements from revenue,	—	5,550.00	652.50	2,000.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	19,066.13	81,033.41	13,332.48	224,916.49
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	70,000.00	80,000.00	132,000.00	50,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	895.01	5,769.61	4,071.93	989.85
Agency, trust, and investment,	20,066.86	64,233.25	22,359.79	63,053.20
Total payments,	\$261,082.56	\$447,263.08	\$352,889.03	\$590,763.98
Balance on hand, including funds,	18,496.43	43,523.20	20,589.30	34,299.88
GRAND TOTAL,	\$279,578.99	\$490,786.28	\$373,478.33	\$625,063.86

¹ Includes \$4,846.75 for gas.

² Includes \$3,280.36 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 10.

RECEIPTS.	Milton POPULATION 7,924	Bridgewater POPULATION 7,888	Marblehead POPULATION 7,338	Andover POPULATION 7,301
REVENUE.	\$482,772.46	\$57,125.27	\$306,249.51	\$181,695.67
General,	397,804.89	76,512.64	211,268.86	124,399.16
<i>Taxes,</i>	<i>397,234.84</i>	<i>75,064.18</i>	<i>210,409.28</i>	<i>123,192.04</i>
Property and poll,	301,559.09	67,103.77	203,639.41	97,247.88
Corporation, bank, etc.,	95,675.75	7,960.39	6,769.87	35,944.16
<i>Licenses and permits,</i>	<i>97.25</i>	<i>111.00</i>	<i>177.60</i>	<i>139.25</i>
<i>Fines and forfeits,</i>	<i>398.75</i>	<i>579.34</i>	<i>273.69</i>	<i>351.00</i>
<i>Grants and gifts,</i>	<i>74.05</i>	<i>758.14</i>	<i>408.39</i>	<i>736.87</i>
For expenses,	74.05	758.14	408.39	736.87
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	84,967.57	10,612.63	95,980.98	47,296.51
<i>Special assessments,</i>	<i>9,871.27</i>	<i>5.94</i>	<i>1,872.80</i>	<i>4,855.11</i>
To meet expenses,	2,050.91	—	1,431.60	4,678.74
To meet outlays,	7,820.36	5.94	441.00	156.37
<i>Privileges,</i>	<i>2,752.20</i>	<i>2,653.16</i>	<i>1,063.74</i>	<i>2,044.54</i>
<i>Departmental,</i>	<i>10,772.19</i>	<i>6,665.43</i>	<i>17,766.30</i>	<i>5,696.94</i>
General government,	519.00	979.88	689.45	500.00
Protection of persons and property,	6,325.37	558.62	505.43	164.96
Health and sanitation,	—	464.48	—	724.75
Highways,	939.82	1,295.82	354.25	450.55
Charities,	676.68	926.80	1,669.13	856.82
Soldiers' benefits,	1,252.00	1,547.00	14,211.78	1,558.00
Education,	233.02	534.09	23.96	897.11
Libraries,	455.75	118.00	84.80	140.18
Recreation,	260.05	—	23.00	10.00
Unclassified,	80.50	140.74	204.00	394.57
<i>Public service enterprises,</i>	<i>50,635.90</i>	<i>—</i>	<i>71,340.51</i>	<i>23,065.95</i>
Electric light,	—	—	38,287.63	—
Water,	50,635.90	—	33,041.45	22,960.70
All other,	—	—	11.43	105.25
<i>Cemeteries,</i>	<i>5,538.57</i>	<i>—</i>	<i>126.66</i>	<i>359.00</i>
<i>Interest,</i>	<i>5,517.44</i>	<i>1,388.10</i>	<i>4,812.14</i>	<i>11,864.97</i>
On sinking funds,	—	—	916.91	1,623.78
On trust and investment funds,	2,719.55	830.49	2,424.97	7,718.14
All other,	2,797.89	557.61	1,470.26	1,923.05
NON-REVENUE.	\$306,455.14	\$74,945.68	\$395,416.56	\$175,945.24
Offsets to outlays,	348.50	2,446.86	5,494.96	3,018.85
<i>Departmental,</i>	<i>348.50</i>	<i>2,446.86</i>	<i>3,950.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,544.96</i>	<i>3,018.85</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	210,052.94	58,004.25	250,772.00	60,000.00
<i>Loans, general purposes,</i>	<i>25,052.94</i>	<i>20,000.00</i>	<i>125,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>185,000.00</i>	<i>38,000.00</i>	<i>125,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>4.25</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>772.00</i>	<i>—</i>
Transfers,	3,321.53	300.00	4,760.69	28,684.41
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>
<i>All other,</i>	3,321.53	300.00	4,760.69	8,684.41
Refunds,	7,225.21	18.78	1,222.37	234.38
Agency, trust, and investment,	85,506.96	14,175.74	23,166.54	81,907.60
<i>Taxes and licenses for State,</i>	<i>56,687.62</i>	<i>8,000.00</i>	<i>18,678.47</i>	<i>19,639.83</i>
<i>Taxes for county,</i>	<i>23,166.84</i>	<i>5,963.03</i>	<i>12,624.98</i>	<i>13,417.17</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5,722.50</i>	<i>212.71</i>	<i>1,863.09</i>	<i>48,850.60</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$483,120.96	\$89,572.13	\$313,744.77	\$184,714.52
Premiums,	—	—	772.00	—
Municipal indebtedness,	210,052.94	58,004.25	250,000.00	60,000.00
Transfers and refunds,	10,546.74	318.78	5,983.06	29,018.79
Agency, trust, and investment,	85,506.96	14,175.74	23,166.54	81,907.60
Total receipts,	\$789,227.60	\$162,070.90	\$603,666.37	\$355,640.91
Balance on hand, including funds,	45,875.78	6,848.31	26,380.99	26,510.25
GRAND TOTAL,	\$835,103.38	\$168,919.21	\$630,047.36	\$382,151.14

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 10.

PAYMENTS.	Milton POPULATION 7,924	Bridgewater POPULATION 7,688	Marblehead POPULATION 7,338	Andover POPULATION 7,301
Maintenance,	\$335,991.04	\$74,143.01	\$200,360.89	\$124,535.74
<i>Departmental,</i>	<i>305,205.79</i>	<i>74,143.01</i>	<i>147,788.96</i>	<i>123,837.14</i>
General government,	16,681.96	4,886.95	15,704.04	8,610.98
Protection of persons and property,	84,451.04	8,177.10	24,047.04	18,236.93
Health and sanitation,	19,655.41	1,562.23	9,130.64	6,101.25
Highways,	55,622.96	13,823.14	18,395.56	23,617.32
Charities,	6,914.17	5,759.79	14,746.63	10,147.29
Soldiers' benefits,	2,089.89	1,728.50	19,959.79	2,168.25
Education,	91,090.94	35,395.71	37,614.94	47,062.64
Libraries,	11,462.92	2,391.14	1,706.03	6,099.95
Recreation,	12,185.09	2.50	2,740.05	986.92
Unclassified,	5,049.41	415.95	3,744.24	805.61
<i>Public service enterprises,</i>	<i>22,280.49</i>	<i>-</i>	<i>49,399.68</i>	<i>8,803.52</i>
Electric light,	-	-	37,472.48	-
Water,	22,280.49	-	11,927.20	8,728.47
All other,	-	-	-	75.05
<i>Cemeteries,</i>	<i>8,586.76</i>	<i>-</i>	<i>3,120.50</i>	<i>1,565.48</i>
<i>Administration of trust funds,</i>	<i>-</i>	<i>-</i>	<i>51.75</i>	<i>531.60</i>
Interest,	52,679.23	2,200.76	18,325.69	12,292.06
<i>Loans, general purposes,</i>	<i>35,709.20</i>	<i>2,200.76</i>	<i>8,989.86</i>	<i>5,374.56</i>
<i>Loans, public service enterprises,</i>	<i>16,970.03</i>	<i>-</i>	<i>9,395.83</i>	<i>6,917.50</i>
<i>Loans, cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Outlays,	63,038.07	31,259.46	125,117.12	17,519.70
<i>Departmental,</i>	<i>59,118.52</i>	<i>31,259.46</i>	<i>102,582.28</i>	<i>10,471.87</i>
General government,	-	-	564.50	148.00
Protection of persons and property,	5,742.71	1,596.95	3,280.19	732.85
Health and sanitation,	11,973.30	640.00	1,384.10	2,603.01
Highways,	26,972.80	9,411.27	19,796.80	4,766.63
Charities,	-	-	-	-
Education,	-	19,611.24	64,624.89	-
Libraries,	-	-	-	474.99
Recreation,	14,423.51	-	13,031.80	1,746.39
Unclassified,	-	-	-	-
<i>Public service enterprises,</i>	<i>8,925.75</i>	<i>-</i>	<i>22,434.84</i>	<i>7,047.83</i>
Electric light,	-	-	3,919.08	-
Water,	8,925.75	-	18,515.76	7,047.83
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness,	225,249.85	45,207.27	157,500.00	99,000.00
<i>From sinking funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>20,000.00</i>
<i>From revenue and other sources,</i>	<i>40,249.85</i>	<i>5,000.00</i>	<i>32,500.00</i>	<i>19,000.00</i>
<i>Bonds refunded, current year,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including tax loans),</i>	<i>185,000.00</i>	<i>38,000.00</i>	<i>125,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>-</i>	<i>2,207.27</i>	<i>-</i>	<i>-</i>
Transfers,	3,321.53	300.00	4,760.69	28,684.41
<i>To sinking funds from revenue,</i>	<i>-</i>	<i>-</i>	<i>1,000.00</i>	<i>2,176.73</i>
<i>To sinking funds from premiums,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other,</i>	<i>3,321.53</i>	<i>300.00</i>	<i>3,760.69</i>	<i>26,507.68</i>
Refunds,	7,225.21	18.78	1,222.37	334.38
Agency, trust, and investment,	85,415.24	14,175.74	35,281.30	66,352.84
<i>Taxes and licenses for State,</i>	<i>56,627.62</i>	<i>8,000.00</i>	<i>18,678.47</i>	<i>19,639.83</i>
<i>Taxes for county,</i>	<i>23,156.84</i>	<i>6,963.03</i>	<i>12,624.98</i>	<i>13,417.17</i>
<i>Expenditures for grade crossings,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds,</i>	<i>5,630.78</i>	<i>218.71</i>	<i>3,977.85</i>	<i>33,295.84</i>
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
RECAPITULATION.				
Maintenance and interest,	\$388,670.27	\$76,343.77	\$218,686.58	\$146,927.80
Permanent debt (except from sinking funds),	40,249.85	5,000.00	32,500.00	19,000.00
Sinking fund requirements from revenue,	-	-	1,000.00	2,176.73
Premiums paid to sinking funds,	-	-	-	-
Outlays,	68,038.07	31,259.46	125,117.12	17,519.70
Permanent debt from sinking funds,	-	-	-	20,000.00
Bonds refunded, current year,	-	-	-	-
Temporary loans,	185,000.00	40,207.27	125,000.00	60,000.00
Transfers (except to sinking funds) and refunds,	10,546.74	318.78	4,983.06	26,842.06
Agency, trust, and investment,	85,415.24	14,175.74	35,281.30	66,352.84
Total payments,	\$777,920.17	\$167,305.02	\$542,568.06	\$358,719.13
Balance on hand, including funds,	57,183.21	1,414.19	87,479.30	23,432.01
GRAND TOTAL,	\$835,103.38	\$168,719.21	\$630,047.36	\$382,151.14

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 11.

RECEIPTS.	Whitman POPULATION 7,292	Stoneham POPULATION 7,090	Rockland POPULATION 6,928	Montague POPULATION 6,866
REVENUE.	\$162,197.29	\$171,074.00	\$142,225.90	\$100,185.83
General,	124,469.04	123,929.92	107,144.00	89,665.97
<i>Taxes,</i>	<i>123,386.60</i>	<i>121,880.84</i>	<i>104,877.85</i>	<i>81,961.48</i>
Property and poll,	118,196.44	116,744.08	95,866.47	74,410.82
Corporation, bank, etc.,	5,190.16	5,136.76	9,011.38	7,550.66
<i>Licenses and permits,</i>	<i>106.00</i>	<i>265.50</i>	<i>101.25</i>	<i>6,676.25</i>
<i>Fines and forfeits,</i>	<i>108.00</i>	<i>258.00</i>	<i>128.36</i>	<i>782.00</i>
<i>Grants and gifts,</i>	<i>869.44</i>	<i>1,495.58</i>	<i>1,978.54</i>	<i>246.24</i>
For expenses,	869.44	1,495.58	847.54	246.24
For outlays,	—	—	1,125.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	37,728.25	47,144.08	35,054.90	10,519.86
<i>Special assessments,</i>	<i>—</i>	<i>3,877.79</i>	<i>—</i>	<i>3,437.10</i>
To meet expenses,	—	2,921.08	—	3,437.10
To meet outlays,	—	956.71	—	—
<i>Privileges,</i>	<i>2,042.55</i>	<i>1,994.00</i>	<i>1,976.77</i>	<i>819.56</i>
<i>Departmental,</i>	<i>9,643.24</i>	<i>12,640.57</i>	<i>10,631.04</i>	<i>6,196.53</i>
General government,	1,008.67	163.08	72.78	144.10
Protection of persons and property,	92.91	2,125.98	164.28	584.78
Health and sanitation,	212.88	2.00	22.58	558.62
Highways,	195.55	337.92	521.75	375.91
Charities,	1,124.61	4,943.01	3,207.91	1,520.46
Soldiers' benefits,	5,928.50	4,875.00	5,558.88	2,002.19
Education,	831.10	54.50	936.32	788.66
Libraries,	154.02	139.08	141.54	221.81
Recreation,	—	—	5.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>18,841.31</i>	<i>25,657.90</i>	<i>20,616.63</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	18,841.31	23,525.80	20,616.63	—
All other,	—	132.10	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,223.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>7,896.35</i>	<i>2,750.82</i>	<i>1,860.48</i>	<i>66.67</i>
On sinking funds,	3,438.95	—	—	—
On trust and investment funds,	180.63	1,022.65	39.79	—
All other,	3,676.77	1,728.17	1,820.67	66.67
NON-REVENUE.	\$235,338.69	\$186,581.10	\$122,463.25	\$56,434.28
Offsets to outlays,	5,333.08	4,354.45	1,748.10	486.41
<i>Departmental,</i>	<i>5,333.08</i>	<i>3,438.27</i>	<i>227.81</i>	<i>436.41</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>986.18</i>	<i>1,520.29</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	113,791.33	144,451.68	100,000.00	35,000.00
<i>Loans, general purposes,</i>	<i>9,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>3,000.00</i>	<i>10,800.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>100,000.00</i>	<i>130,000.00</i>	<i>100,000.00</i>	<i>35,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>1,737.33</i>	<i>3,758.90</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>54.00</i>	<i>92.78</i>	<i>—</i>	<i>—</i>
Transfers,	54,045.92	9,757.87	952.35	—
<i>From sinking funds,</i>	<i>50,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>4,045.92</i>	<i>9,757.87</i>	<i>952.35</i>	<i>—</i>
Refunds,	71.17	4,726.01	1,536.23	25.18
Agency, trust, and investment,	62,097.19	23,281.09	18,116.55	20,972.69
<i>Taxes and licenses for State,</i>	<i>10,588.20</i>	<i>10,217.08</i>	<i>9,980.00</i>	<i>12,581.94</i>
<i>Taxes for county,</i>	<i>7,761.94</i>	<i>5,004.49</i>	<i>7,394.16</i>	<i>8,190.75</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>43,768.05</i>	<i>8,059.52</i>	<i>808.39</i>	<i>260.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$167,530.37	\$175,438.45	\$143,977.00	\$100,622.24
Premiums,	54.00	92.78	—	—
Municipal indebtedness,	113,737.33	144,358.90	100,000.00	35,000.00
Transfers and refunds,	54,117.09	14,483.88	2,588.60	25.18
Agency, trust, and investment,	62,097.19	23,281.09	18,116.55	20,972.69
Total receipts,	\$397,535.98	\$357,655.10	\$264,682.15	\$156,620.11
Balance on hand, including funds,	27,246.04	15,958.26	18,295.40	7,688.28
GRAND TOTAL,	\$424,782.02	\$373,593.36	\$282,977.55	\$164,308.39

¹ Includes \$600 trust funds borrowed for water purposes.

Graded According to Population of 1910 — Continued.

GROUP 11.

PAYMENTS.	Whitman POPULATION 7,292	Stoneham POPULATION 7,090	Rockland POPULATION 6,928	Montague POPULATION 6,866
Maintenance,	\$114,475.86	\$127,075.61	\$110,167.45	\$77,962.99
<i>Departmental,</i>	<i>104,093.84</i>	<i>115,819.47</i>	<i>99,761.50</i>	<i>77,962.99</i>
General government,	8,681.02	6,577.79	6,208.39	5,522.57
Protection of persons and property,	11,766.32	18,247.73	11,694.89	4,989.33
Health and sanitation,	3,617.42	7,293.28	1,852.29	3,002.77
Highways,	19,712.35	17,678.56	15,759.23	10,318.10
Charities,	7,655.52	11,102.94	11,773.34	8,400.00
Soldiers' benefits,	6,998.68	7,161.62	7,663.05	2,016.57
Education,	40,246.91	39,314.46	36,531.20	39,114.83
Libraries,	2,269.33	2,409.52	2,539.56	3,112.17
Recreation,	2,147.74	1,892.95	1,399.25	401.74
Unclassified,	998.55	2,140.62	1,340.30	1,084.91
<i>Public service enterprises,</i>	<i>10,332.08</i>	<i>9,589.45</i>	<i>13,399.76</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	10,382.02	9,429.38	13,399.76	—
All other,	—	100.07	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>3,726.69</i>	<i>6.19</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	14,694.00	21,653.26	8,723.91	2,644.26
<i>Loans, general purposes,</i>	<i>8,654.00</i>	<i>11,736.74</i>	<i>7,383.91</i>	<i>2,644.26</i>
<i>Loans, public service enterprises,</i>	<i>6,040.00</i>	<i>9,916.52</i>	<i>1,340.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	51,536.38	31,432.92	13,129.72	11,016.92
<i>Departmental,</i>	<i>47,119.77</i>	<i>17,307.66</i>	<i>11,118.61</i>	<i>11,016.92</i>
General government,	—	1,000.00	—	—
Protection of persons and property,	—	6,555.00	125.00	—
Health and sanitation,	—	2,364.92	779.39	2,879.37
Highways,	12,975.34	6,499.03	4,981.98	6,354.74
Charities,	—	—	771.46	20.00
Education,	34,005.68	800.00	4,259.59	1,762.81
Libraries,	138.75	—	151.19	—
Recreation,	—	88.71	50.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>4,416.61</i>	<i>14,175.26</i>	<i>2,011.11</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	4,416.61	14,175.26	2,011.11	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	163,850.00	148,815.02	87,500.00	47,000.00
<i>From sinking funds,</i>	<i>50,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>13,850.00</i>	<i>23,815.02</i>	<i>17,500.00</i>	<i>12,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>100,000.00</i>	<i>125,000.00</i>	<i>70,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	54,045.92	9,757.87	952.35	—
<i>To sinking funds from revenue,</i>	<i>2,900.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>51,145.92</i>	<i>9,757.87</i>	<i>952.35</i>	<i>—</i>
Refunds,	71.17	4,726.01	1,636.25	25.18
Agency, trust, and investment,	18,616.77	23,318.67	18,156.34	20,972.69
<i>Taxes and licenses for State,</i>	<i>10,583.20</i>	<i>10,217.08</i>	<i>9,920.00</i>	<i>12,581.94</i>
<i>Taxes for county,</i>	<i>7,761.94</i>	<i>5,004.49</i>	<i>7,394.16</i>	<i>8,190.75</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>231.63</i>	<i>8,097.10</i>	<i>842.18</i>	<i>260.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$129,169.86	\$148,728.87	\$118,891.36	\$80,607.25
Permanent debt (except from sinking funds),	13,850.00	23,815.02	17,500.00	12,000.00
Sinking fund requirements from revenue,	2,900.00	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	51,536.38	31,482.92	13,129.72	11,016.92
Permanent debt from sinking funds,	50,000.00	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	100,000.00	125,000.00	70,000.00	35,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	51,217.09	14,483.88	2,588.60	25.18
Agency, trust, and investment,	18,616.77	23,318.67	18,156.34	20,972.69
Total payments,	\$417,290.10	\$366,829.36	\$240,266.02	\$159,622.04
Balance on hand, including funds,	7,491.92	6,764.00	42,711.53	4,886.35
GRAND TOTAL,	\$424,782.02	\$373,593.36	\$282,977.55	\$164,508.39

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 12.

RECEIPTS.	Hudson POPULATION 6,743	Spencer POPULATION 6,740	Concord POPULATION 6,421	Maynard POPULATION 6,390
REVENUE.	\$149,566.42	\$120,036.53	\$242,542.91	\$97,392.68
General,	93,735.50	81,960.82	139,875.14	76,216.31
<i>Taxes,</i>	<i>92,620.61</i>	<i>73,718.94</i>	<i>137,789.22</i>	<i>69,248.94</i>
Property and poll,	75,944.59	63,357.99	118,843.14	68,299.40
Corporation, bank, etc.,	16,676.02	10,360.95	18,886.08	949.54
<i>Licenses and permits,</i>	<i>65.00</i>	<i>7,800.75</i>	<i>262.15</i>	<i>6,252.00</i>
<i>Fines and forfeits,</i>	<i>357.31</i>	<i>86.41</i>	<i>321.98</i>	<i>349.44</i>
<i>Grants and gifts,</i>	<i>692.58</i>	<i>875.45</i>	<i>1,561.79</i>	<i>365.93</i>
For expenses,	692.58	575.45	1,561.79	365.93
For outlays,	—	—	—	—
All other,	—	.27	—	—
Commercial,	56,130.92	33,055.71	102,467.77	21,176.37
<i>Special assessments,</i>	<i>566.06</i>	<i>1,281.86</i>	<i>2,420.54</i>	<i>796.04</i>
To meet expenses,	566.06	1,399.86	2,430.54	313.72
To meet outlays,	—	22.00	—	432.32
<i>Privileges,</i>	<i>874.03</i>	<i>771.12</i>	<i>569.64</i>	<i>151.33</i>
<i>Departmental,</i>	<i>10,827.04</i>	<i>6,617.48</i>	<i>20,538.59</i>	<i>2,179.56</i>
General government,	1,868.50	696.00	469.06	—
Protection of persons and property,	369.61	256.14	2,523.19	6.25
Health and sanitation,	4,746.00	20.00	534.31	—
Highways,	874.05	81.41	1,178.65	395.91
Charities,	273.73	2,836.19	3,864.07	1,233.68
Soldiers' benefits,	1,696.00	2,183.00	558.00	396.00
Education,	697.30	407.00	11,397.21	115.33
Libraries,	81.92	21.18	—	32.39
Recreation,	—	2.50	—	—
Unclassified,	19.93	114.00	14.10	—
<i>Public service enterprises,</i>	<i>41,648.76</i>	<i>11,688.09</i>	<i>69,037.49</i>	<i>13,526.84</i>
Electric light,	26,403.31	—	39,764.30	—
Water,	15,243.45	11,688.09	29,273.19	13,526.84
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>323.76</i>	<i>211.25</i>	<i>1,112.26</i>	<i>574.70</i>
<i>Interest,</i>	<i>2,093.87</i>	<i>17,345.97</i>	<i>8,789.25</i>	<i>3,947.40</i>
On sinking funds,	—	10,202.95	2,899.78	2,977.79
On trust and investment funds,	544.46	5,188.97	5,151.51	201.00
All other,	1,548.81	1,954.05	677.96	768.61
NON-REVENUE.	\$55,406.99	\$131,770.08	\$267,423.22	\$39,422.72
Offsets to outlays,	2,948.23	725.52	6,970.17	—
<i>Departmental,</i>	<i>1,820.93</i>	<i>728.52</i>	<i>5,461.71</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>1,127.30</i>	<i>—</i>	<i>1,508.46</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	30,174.60	20,046.29	208,736.25	15,000.00
<i>Loans, general purposes,</i>	<i>3,000.00</i>	<i>46.29</i>	<i>35,800.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>15,000.00</i>	<i>—</i>	<i>52,500.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>12,000.00</i>	<i>20,000.00</i>	<i>120,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>174.60</i>	<i>—</i>	<i>436.25</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	6,629.34	4,382.24	21,955.04	9,327.78
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	6,629.34	4,382.24	21,955.04	9,327.78
Refunds,	223.23	155.66	354.71	800.13
Agency, trust, and investment,	15,433.49	106,457.37	29,467.65	14,594.81
<i>Taxes and licenses for State,</i>	<i>10,327.33</i>	<i>11,065.69</i>	<i>17,166.49</i>	<i>9,780.00</i>
<i>Taxes for county,</i>	<i>4,600.91</i>	<i>3,528.00</i>	<i>8,112.12</i>	<i>3,914.81</i>
<i>Reimbursements for grade crossings,</i>	<i>505.85</i>	<i>91,863.68</i>	<i>4,189.04</i>	<i>800.00</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$152,814.65	\$120,765.05	\$249,313.08	\$97,392.68
Premiums,	174.60	—	436.25	—
Municipal indebtedness,	30,000.00	20,046.29	208,300.00	15,000.00
Transfers and refunds,	6,852.67	4,537.90	22,309.75	9,827.91
Agency, trust, and investment,	15,433.49	106,457.37	29,467.65	14,594.81
Total receipts,	\$225,275.41	\$251,806.61	\$509,526.73	\$136,815.40
Balance on hand, including funds,	\$7,498.45	\$,945.97	\$5,346.07	10,606.99
GRAND TOTAL,	\$232,767.86	\$257,752.58	\$514,872.80	\$147,422.39

Graded According to Population of 1910 — Continued.

GROUP 12.

PAYMENTS.	Hudson POPULATION 6,743	Spencer POPULATION 6,740	Concord POPULATION 6,421	Maynard POPULATION 6,390
Maintenance,	\$102,202.90	\$73,373.31	\$188,172.10	\$65,217.36
<i>Departmental,</i>	<i>78,332.13</i>	<i>69,042.80</i>	<i>138,360.30</i>	<i>60,027.72</i>
General government,	6,643.56	6,716.72	8,598.04	3,018.86
Protection of persons and property,	16,130.46	7,408.85	20,645.77	8,941.77
Health and sanitation,	4,042.68	2,411.23	7,627.67	2,272.35
Highways,	8,154.80	13,604.89	27,580.55	8,663.43
Charities,	6,056.99	7,007.33	8,224.32	5,430.17
Soldiers' benefits,	2,668.79	4,783.72	684.00	435.00
Education,	30,770.71	24,734.84	58,164.88	29,055.24
Libraries,	2,296.19	1,502.12	4,096.74	1,184.93
Recreation,	271.00	70.40	1,574.44	347.68
Unclassified,	1,297.95	714.70	1,153.89	678.31
<i>Public service enterprises,</i>	<i>\$3,065.68</i>	<i>1,909.66</i>	<i>46,656.38</i>	<i>4,468.16</i>
Electric light,	21,122.06	-	35,898.93	-
Water,	1,943.52	1,909.56	10,756.45	4,468.16
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>808.19</i>	<i>617.73</i>	<i>2,998.88</i>	<i>721.48</i>
<i>Administration of trust funds,</i>	<i>-</i>	<i>1,896.78</i>	<i>162.14</i>	<i>-</i>
Interest,	10,824.24	11,600.04	22,391.45	5,816.25
<i>Loans, general purposes,</i>	<i>5,755.94</i>	<i>1,532.04</i>	<i>10,437.43</i>	<i>318.25</i>
<i>Loans, public service enterprises,</i>	<i>5,068.30</i>	<i>10,064.00</i>	<i>11,953.97</i>	<i>5,000.00</i>
<i>Loans, cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Outlays,	21,838.45	6,147.27	83,816.98	4,591.68
<i>Departmental,</i>	<i>11,700.98</i>	<i>6,147.27</i>	<i>69,822.55</i>	<i>3,008.14</i>
General government,	-	-	-	-
Protection of persons and property,	1,000.00	-	-	1,000.00
Health and sanitation,	3,588.23	263.60	874.56	-
Highways,	6,514.69	5,883.67	43,329.10	1,989.64
Charities,	598.06	-	-	-
Education,	-	-	8,618.89	-
Libraries,	-	-	-	-
Recreation,	-	-	7,000.00	18.50
Unclassified,	-	-	-	-
<i>Public service enterprises,</i>	<i>20,137.48</i>	<i>-</i>	<i>23,994.43</i>	<i>1,583.54</i>
Electric light,	13,473.14	-	12,547.78	-
Water,	6,664.34	-	11,446.65	1,583.54
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness,	22,950.00	24,400.00	143,000.00	18,800.00
<i>From sinking funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>From revenue and other sources,</i>	<i>21,950.00</i>	<i>4,400.00</i>	<i>13,000.00</i>	<i>3,800.00</i>
<i>Bonds refunded, current year,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including tax loans),</i>	<i>12,000.00</i>	<i>20,000.00</i>	<i>130,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers,	6,629.34	4,322.24	21,955.04	9,327.78
<i>To sinking funds from revenue,</i>	<i>-</i>	<i>2,585.00</i>	<i>9,780.00</i>	<i>9,000.00</i>
<i>To sinking funds from premiums,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other,</i>	<i>6,629.34</i>	<i>1,867.24</i>	<i>12,255.04</i>	<i>327.78</i>
Refunds,	223.23	155.66	354.71	500.13
Agency, trust, and investment,	15,661.03	121,116.36	44,750.00	26,689.51
<i>Taxes and licenses for State,</i>	<i>10,327.53</i>	<i>11,065.69</i>	<i>17,166.49</i>	<i>9,780.00</i>
<i>Taxes for county,</i>	<i>4,600.91</i>	<i>3,528.00</i>	<i>8,112.12</i>	<i>3,914.81</i>
<i>Expenditures for grade crossings,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds,</i>	<i>732.79</i>	<i>106,522.67</i>	<i>19,471.39</i>	<i>12,984.70</i>
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
RECAPITULATION.				
Maintenance and interest,	\$113,028.14	\$84,973.85	\$210,563.55	\$71,033.61
Permanent debt (except from sinking funds),	21,950.00	4,400.00	13,000.00	3,800.00
Sinking fund requirements from revenue,	-	2,525.00	9,720.00	9,000.00
Premiums paid to sinking funds,	-	-	-	-
Outlays,	31,838.46	6,147.27	83,816.98	4,591.68
Permanent debt from sinking funds,	-	-	-	-
Bonds refunded, current year,	-	-	-	-
Temporary loans,	12,000.00	20,000.00	130,000.00	15,000.00
Transfers (except to sinking funds) and refunds,	6,852.67	2,012.90	12,589.75	827.91
Agency, trust, and investment,	15,661.03	121,116.36	44,750.00	26,689.51
Total payments,	\$201,230.30	\$241,175.38	\$504,440.28	\$130,942.71
Balance on hand, including funds,	31,437.56	16,577.20	30,732.52	16,479.68
GRAND TOTAL,	\$232,767.86	\$257,752.58	\$535,172.80	\$147,422.39

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 13.

RECEIPTS.	Stoughton POPULATION 6,316	Swampscott POPULATION 6,204	Great Barrington POPULATION 5,926	Reading POPULATION 5,818
REVENUE.	\$123,798.73	\$253,152.39	\$122,095.94	\$228,209.94
General,	92,983.09	194,735.90	112,253.67	132,963.88
<i>Taxes,</i>	<i>80,588.28</i>	<i>193,610.86</i>	<i>100,300.74</i>	<i>132,070.52</i>
Property and poll,	84,389.34	165,454.90	89,155.23	121,039.75
Corporation, bank, etc.,	6,198.94	28,155.96	11,145.51	11,030.77
<i>Licenses and permits,</i>	<i>865.00</i>	<i>169.60</i>	<i>8,646.60</i>	<i>72.00</i>
<i>Fines and forfeits,</i>	<i>1,214.60</i>	<i>437.60</i>	<i>351.31</i>	<i>161.00</i>
<i>Grants and gifts,</i>	<i>795.31</i>	<i>516.94</i>	<i>3,056.18</i>	<i>680.36</i>
For expenses,	795.31	515.94	439.01	680.36
For outlays,	—	—	2,617.11	—
<i>All other,</i>	—	—	—	—
Commercial,	30,815.64	58,415.49	9,842.27	95,226.06
<i>Special assessments,</i>	<i>793.69</i>	<i>6,446.54</i>	<i>847.25</i>	<i>1,214.32</i>
To meet expenses,	—	5,789.90	847.25	1,214.32
To meet outlays,	793.69	656.64	—	—
<i>Privileges,</i>	<i>966.85</i>	<i>946.88</i>	<i>1,563.15</i>	<i>2,766.77</i>
<i>Departmental,</i>	<i>10,769.31</i>	<i>5,041.80</i>	<i>6,169.62</i>	<i>8,898.08</i>
General government,	2,337.00	714.29	995.91	10.81
Protection of persons and property,	181.02	524.94	250.80	1,433.49
Health and sanitation,	—	23.63	108.86	—
Highways,	486.64	10.00	785.13	347.10
Charities,	3,532.89	478.74	638.05	2,264.89
Soldiers' benefits,	3,763.00	2,772.00	1,617.00	1,984.87
Education,	299.45	167.50	696.50	2,221.12
Libraries,	132.00	—	—	75.76
Recreation,	27.31	350.70	30.00	10.00
Unclassified,	—	—	47.37	500.04
<i>Public service enterprises,</i>	<i>15,537.56</i>	<i>40,469.90</i>	—	<i>77,019.67</i>
Electric light,	—	—	—	52,744.58
Water,	15,537.56	40,469.90	—	24,275.09
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>1,108.00</i>	<i>305.50</i>	<i>1,650.00</i>
<i>Interest,</i>	<i>2,768.83</i>	<i>4,406.37</i>	<i>1,966.75</i>	<i>3,687.22</i>
On sinking funds,	—	2,215.86	1,002.10	—
On trust and investment funds,	922.43	420.72	812.29	723.01
All other,	1,846.40	1,769.79	142.36	2,964.21
NON-REVENUE.	\$137,246.63	\$239,252.33	\$70,154.07	\$193,939.53
Offsets to outlays,	153.35	—	579.50	1,204.11
<i>Departmental,</i>	<i>153.35</i>	—	<i>579.50</i>	<i>44.83</i>
<i>Public service enterprises,</i>	—	—	—	<i>1,159.28</i>
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	90,000.00	183,189.31	31,750.00	166,200.10
<i>Loans, general purposes,</i>	—	<i>52,800.00</i>	<i>6,750.00</i>	<i>10,200.00</i>
<i>Loans, public service enterprises,</i>	—	<i>5,400.00</i>	—	<i>41,000.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	<i>25,000.00</i>	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>65,000.00</i>	<i>125,000.00</i>	<i>25,000.00</i>	<i>115,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	189.31	—	10
<i>Premiums,</i>	—	—	—	—
Transfers,	8,427.59	5,992.50	2,774.00	4,473.46
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	8,427.59	5,992.50	2,774.00	4,473.46
Refunds,	460.16	564.73	182.92	293.82
Agency, trust, and investment,	38,205.58	49,505.79	34,867.65	21,768.04
<i>Taxes and licenses for State,</i>	<i>7,680.00</i>	<i>27,280.00</i>	<i>17,804.80</i>	<i>12,368.22</i>
<i>Taxes for county,</i>	<i>3,217.16</i>	<i>20,886.94</i>	<i>10,961.16</i>	<i>6,013.46</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>27,308.42</i>	<i>1,338.85</i>	<i>6,101.90</i>	<i>3,586.36</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$123,952.08	\$253,152.39	\$122,675.44	\$229,414.05
Premiums,	—	189.31	—	10
Municipal indebtedness,	90,000.00	183,000.00	31,750.00	166,200.00
Transfers and refunds,	8,887.75	6,557.23	2,956.92	4,767.28
Agency, trust, and investment,	38,205.58	49,505.79	34,867.65	21,768.04
Total receipts,	\$261,045.41	\$492,404.72	\$192,250.01	\$422,149.47
Balance on hand, including funds,	17,650.85	3,312.61	16,591.88	10,364.52
GRAND TOTAL,	\$278,696.26	\$495,717.33	\$208,841.89	\$432,513.99

Graded According to Population of 1910 — Continued.

GROUP 13.

PAYMENTS.	Stoughton POPULATION 6,316	Swampscott POPULATION 6,204	Great Barrington POPULATION 5,926	Reading POPULATION 5,818
Maintenance,	\$84,361.59	\$181,338.60	\$79,447.94	\$159,879.94
<i>Departmental,</i>	<i>78,578.59</i>	<i>164,004.81</i>	<i>78,560.80</i>	<i>95,019.67</i>
General government,	7,430.30	13,445.84	5,822.88	7,125.47
Protection of persons and property,	9,582.01	33,110.77	5,289.38	22,495.56
Health and sanitation,	1,347.40	13,426.30	2,211.54	3,142.13
Highways,	15,486.40	38,954.44	15,315.20	7,949.10
Charities,	10,156.19	3,876.03	4,205.20	5,139.54
Soldiers' benefits,	5,526.08	5,357.21	2,141.50	2,443.72
Education,	25,145.32	46,768.35	36,241.27	41,901.28
Libraries,	3,037.42	1,471.79	5,869.04	2,081.36
Recreation,	316.82	6,319.38	478.30	708.89
Unclassified,	550.65	1,274.70	775.89	2,032.62
<i>Public service enterprises,</i>	<i>5,783.00</i>	<i>16,964.17</i>	<i>-</i>	<i>65,020.97</i>
Electric light,	-	-	-	53,046.39
Water,	5,783.00	15,921.24	-	9,974.58
All other,	-	42.93	-	-
<i>Cemeteries,</i>	<i>-</i>	<i>1,369.62</i>	<i>1,097.74</i>	<i>1,839.30</i>
<i>Administration of trust funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Interest,	11,996.98	39,423.60	5,348.62	17,359.93
<i>Loans, general purposes,</i>	<i>4,707.88</i>	<i>25,977.40</i>	<i>5,348.62</i>	<i>7,104.91</i>
<i>Loans, public service enterprises,</i>	<i>7,289.10</i>	<i>15,277.45</i>	<i>-</i>	<i>10,355.02</i>
<i>Loans, cemeteries,</i>	<i>-</i>	<i>168.75</i>	<i>-</i>	<i>-</i>
Outlays,	8,313.04	62,868.77	23,648.32	57,455.40
<i>Departmental,</i>	<i>2,723.44</i>	<i>55,420.53</i>	<i>23,648.32</i>	<i>27,056.74</i>
General government,	267.22	3,967.37	-	693.20
Protection of persons and property,	100.00	8,634.00	-	8,342.37
Health and sanitation,	268.00	4,982.90	494.12	1,077.81
Highways,	2,128.22	7,701.02	4,363.83	12,775.23
Charities,	-	-	-	315.46
Education,	-	21,160.99	-	3,636.32
Libraries,	-	-	18,790.37	53.46
Recreation,	-	6,974.25	-	182.59
Unclassified,	-	-	-	-
<i>Public service enterprises,</i>	<i>5,589.60</i>	<i>8,213.24</i>	<i>-</i>	<i>30,013.22</i>
Electric light,	-	-	-	22,788.75
Water,	5,589.60	8,213.24	-	7,224.47
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>-</i>	<i>1,235.00</i>	<i>-</i>	<i>385.44</i>
Municipal indebtedness,	114,000.00	144,882.36	38,000.00	141,100.00
<i>From sinking funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>From revenue and other sources,</i>	<i>19,000.00</i>	<i>44,882.36</i>	<i>13,000.00</i>	<i>26,100.00</i>
<i>Bonds refunded, current year,</i>	<i>35,000.00</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including tax loans),</i>	<i>70,000.00</i>	<i>100,000.00</i>	<i>25,000.00</i>	<i>115,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers,	8,427.59	5,992.50	2,774.00	4,473.46
<i>To sinking funds from revenue,</i>	<i>-</i>	<i>3,000.00</i>	<i>2,760.00</i>	<i>-</i>
<i>To sinking funds from premiums,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other,</i>	<i>8,427.59</i>	<i>2,992.50</i>	<i>24.00</i>	<i>4,473.46</i>
Refunds,	460.16	564.73	182.92	293.82
Agency, trust, and investment,	37,720.83	55,765.91	38,713.85	32,595.89
<i>Taxes and licenses for State,</i>	<i>7,880.00</i>	<i>27,280.00</i>	<i>17,804.60</i>	<i>12,368.22</i>
<i>Taxes for county,</i>	<i>3,217.16</i>	<i>20,888.94</i>	<i>10,961.15</i>	<i>6,013.46</i>
<i>Expenditures for grade crossings,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds,</i>	<i>26,823.67</i>	<i>7,598.97</i>	<i>9,948.10</i>	<i>4,214.21</i>
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
RECAPITULATION.				
Maintenance and interest,	\$96,358.57	\$220,762.20	\$84,796.56	\$177,239.87
Permanent debt (except from sinking funds),	19,000.00	44,882.36	13,000.00	26,100.00
Sinking fund requirements from revenue,	-	3,000.00	2,750.00	-
Premiums paid to sinking funds,	-	-	-	-
Outlays,	8,313.04	62,868.77	23,648.32	57,455.40
Permanent debt from sinking funds,	-	-	-	-
Bonds refunded, current year,	25,000.00	-	-	-
Temporary loans,	70,000.00	100,000.00	25,000.00	115,000.00
Transfers (except to sinking funds) and refunds,	8,887.75	3,557.23	206.92	4,767.28
Agency, trust, and investment,	37,720.83	55,765.91	38,713.85	22,595.89
Total payments,	\$265,280.19	\$490,836.47	\$188,115.65	\$403,158.44
Balance on hand, including funds,	13,416.07	4,880.86	20,726.24	29,355.55
GRAND TOTAL,	\$278,696.26	\$495,717.33	\$208,841.89	\$432,513.99

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 14.

RECEIPTS.	Ipswich POPULATION 5,777	Grafton POPULATION 5,705	Winchendon POPULATION 5,678	Blackstone POPULATION 5,648
REVENUE.	\$157,527.94	\$79,350.23	\$111,396.17	\$55,339.24
General,	109,144.85	65,156.44	87,470.25	50,843.83
<i>Taxes,</i>	<i>108,446.11</i>	<i>60,845.65</i>	<i>79,589.86</i>	<i>45,848.47</i>
Property and poll,	94,660.19	54,132.95	77,273.93	42,697.62
Corporation, bank, etc.,	13,785.92	6,712.70	2,315.93	1,150.85
<i>Licenses and permits,</i>	<i>177.50</i>	<i>6,681.00</i>	<i>6,292.75</i>	<i>3,925.75</i>
<i>Fines and forfeits,</i>	<i>135.15</i>	<i>18.80</i>	<i>1,125.06</i>	<i>186.69</i>
<i>Grants and gifts,</i>	<i>386.09</i>	<i>1,612.99</i>	<i>462.58</i>	<i>2,882.92</i>
For expenses,	386.09	1,612.99	462.58	2,882.92
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	48,389.09	11,193.84	23,925.92	4,495.41
<i>Special assessments,</i>	<i>1,727.76</i>	<i>191.50</i>	<i>510.18</i>	—
To meet expenses,	1,727.76	191.50	491.84	—
To meet outlays,	—	—	18.28	—
<i>Privileges,</i>	<i>1,508.77</i>	<i>2,800.08</i>	—	<i>895.71</i>
<i>Departmental,</i>	<i>8,612.75</i>	<i>6,180.68</i>	<i>5,864.44</i>	<i>3,521.13</i>
General government,	516.40	798.00	667.60	—
Protection of persons and property,	794.25	38.75	129.78	138.50
Health and sanitation,	251.00	—	—	—
Highways,	404.77	325.00	1,265.64	—
Charities,	2,177.61	3,933.65	2,615.28	972.22
Soldiers' benefits,	2,952.00	1,044.00	928.14	1,740.00
Education,	1,416.72	15.18	258.00	661.50
Libraries,	—	26.10	—	8.91
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>31,339.00</i>	—	<i>14,725.74</i>	—
Electric light,	16,411.64	—	—	—
Water,	14,919.34	—	14,725.74	—
All other,	8.02	—	—	—
<i>Cemeteries,</i>	<i>578.00</i>	<i>695.95</i>	<i>1,375.43</i>	—
<i>Interest,</i>	<i>4,916.81</i>	<i>1,927.69</i>	<i>1,450.19</i>	<i>80.57</i>
On sinking funds,	2,627.71	—	—	—
On trust and investment funds,	453.78	1,143.35	593.87	2.06
All other,	1,835.32	784.34	856.32	78.51
NON-REVENUE.	\$125,616.11	\$33,113.75	\$104,003.80	\$45,147.90
Offsets to outlays,	1,596.59	55.83	2,072.99	125.00
<i>Departmental,</i>	<i>1,413.41</i>	<i>55.83</i>	<i>1,877.90</i>	<i>125.00</i>
<i>Public service enterprises,</i>	<i>183.18</i>	—	<i>395.09</i>	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	94,000.00	22,300.00	76,600.00	58,500.00
<i>Loans, general purposes,</i>	<i>10,000.00</i>	—	<i>15,600.00</i>	<i>8,500.00</i>
<i>Loans, public service enterprises,</i>	<i>7,000.00</i>	—	<i>1,000.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>77,000.00</i>	<i>22,300.00</i>	<i>60,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	9,866.83	3,552.45	2,909.43	—
<i>From sinking funds,</i>	—	—	—	—
All other,	9,866.83	3,552.45	2,909.43	—
Refunds,	74.31	381.20	47.11	1,042.54
Agency, trust, and investment,	20,278.38	11,824.27	22,474.27	8,470.36
<i>Taxes and licenses for State,</i>	<i>11,824.27</i>	<i>8,115.50</i>	<i>13,785.14</i>	<i>6,130.85</i>
<i>Taxes for county,</i>	<i>7,809.59</i>	<i>2,837.00</i>	<i>3,782.00</i>	<i>2,330.10</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>1,256.90</i>	<i>871.77</i>	<i>4,967.13</i>	<i>110.01</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$159,124.53	\$79,406.11	\$113,469.16	\$55,474.24
Premiums,	—	—	—	—
Municipal indebtedness,	94,000.00	22,300.00	76,500.00	58,500.00
Transfers and refunds,	9,941.14	3,933.65	2,956.54	1,042.54
Agency, trust, and investment,	20,278.38	11,824.27	22,474.27	8,470.36
Total receipts,	\$223,344.05	\$117,464.03	\$215,399.97	\$123,487.14
Balance on hand, including funds,	15,488.85	20,744.50	12,985.55	12,234.69
GRAND TOTAL,	\$238,832.90	\$138,208.53	\$228,385.52	\$135,721.83

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 14.

PAYMENTS.	Ipswich POPULATION 5,777	Grafton POPULATION 5,705	Winchendon POPULATION 5,678	Blackstone POPULATION 5,648
Maintenance.	\$127,193.07	\$62,356.34	\$90,143.04	\$53,025.08
<i>Departmental.</i>	<i>103,741.28</i>	<i>60,483.77</i>	<i>82,377.08</i>	<i>52,025.08</i>
General government.	8,279.73	3,544.78	6,232.22	4,331.74
Protection of persons and property.	35,763.60	5,789.01	15,774.95	4,129.66
Health and sanitation.	4,075.25	600.48	2,124.18	626.77
Highways.	13,061.20	12,030.37	17,741.49	11,204.10
Charities.	8,333.53	9,287.05	8,119.71	6,385.62
Soldiers' benefits.	3,855.25	1,040.85	1,752.34	1,977.05
Education.	27,411.19	25,774.07	27,412.48	22,178.24
Libraries.	35.90	1,688.32	2,170.55	684.11
Recreation.	394.79	140.00	262.70	67.19
Unclassified.	1,530.84	568.84	786.40	460.60
<i>Public service enterprises.</i>	<i>22,535.86</i>		<i>5,193.66</i>	
Electric light.	17,575.62			
Water.	4,945.94		5,193.66	
All other.	14.30			
<i>Cemeteries.</i>	<i>1,916.85</i>	<i>1,892.57</i>	<i>2,567.36</i>	
<i>Administration of trust funds.</i>			<i>10.00</i>	
Interest.	12,904.34	8,686.03	4,606.48	2,901.67
<i>Loans, general purposes.</i>	<i>4,046.34</i>	<i>3,688.03</i>	<i>1,768.43</i>	<i>2,901.67</i>
<i>Loans, public service enterprises.</i>	<i>9,858.00</i>		<i>2,840.00</i>	
<i>Loans, cemeteries.</i>				
Outlays.	12,167.41	12,085.02	22,873.40	2,428.65
<i>Departmental.</i>	<i>3,456.74</i>	<i>13,085.02</i>	<i>33,088.93</i>	<i>2,428.65</i>
General government.			15,839.08	
Protection of persons and property.			815.05	
Health and sanitation.	331.00	532.01	1,648.56	
Highways.	3,073.24	12,053.39	6,863.22	
Charities.		499.62		
Education.				440.65
Libraries.			7,923.02	
Recreation.	31.50			1,988.00
Unclassified.				
<i>Public service enterprises.</i>	<i>8,731.67</i>		<i>3,784.47</i>	
Electric light.	3,908.63			
Water.	4,823.04		3,784.47	
All other.				
<i>Cemeteries.</i>				
Municipal indebtedness.	73,245.00	16,350.00	59,192.13	53,000.00
<i>From sinking funds.</i>				
<i>From revenue and other sources.</i>	<i>11,845.00</i>	<i>3,350.00</i>	<i>7,500.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year.</i>				
<i>Temporary loans (including tax loans).</i>	<i>62,000.00</i>	<i>15,000.00</i>	<i>51,692.13</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years.</i>				
Transfers.	9,866.83	3,552.45	2,909.43	
<i>To sinking funds from revenue.</i>	<i>4,022.17</i>			
<i>To sinking funds from premiums.</i>				
<i>All other.</i>	<i>5,844.66</i>	<i>3,552.45</i>	<i>2,909.43</i>	
Refunds.	74.31	381.20	47.11	1,042.54
Agency, trust, and investment.	23,516.87	11,954.86	20,834.21	8,405.23
<i>Taxes and licenses for State.</i>	<i>11,232.89</i>	<i>3,115.50</i>	<i>13,785.14</i>	<i>6,130.86</i>
<i>Taxes for county.</i>	<i>7,809.69</i>	<i>2,257.00</i>	<i>3,722.00</i>	<i>2,230.10</i>
<i>Expenditures for grade crossings.</i>				
<i>Sinking and other permanent funds.</i>	<i>9,474.39</i>	<i>1,008.36</i>	<i>3,327.07</i>	<i>44.88</i>
<i>All other.</i>				
RECAPITULATION.				
Maintenance and interest.	\$141,097.41	\$66,042.37	\$94,754.47	\$54,926.75
Permanent debt (except from sinking funds).	11,245.00	3,350.00	7,500.00	3,000.00
Sinking fund requirements from revenue.	4,022.17			
Premiums paid to sinking funds.				
Outlays.	12,167.41	13,085.02	22,873.40	2,428.65
Permanent debt from sinking funds.				
Bonds refunded, current year.				
Temporary loans.	62,000.00	15,000.00	51,692.13	50,000.00
Transfers (except to sinking funds) and refunds.	5,918.97	3,933.65	2,956.54	1,042.54
Agency, trust, and investment.	23,516.87	11,954.86	20,834.21	8,405.23
Total payments.	\$264,967.83	\$118,365.90	\$214,610.75	\$119,803.17
<i>Balance on hand, including funds.</i>	<i>33,858.45</i>	<i>24,842.83</i>	<i>15,772.75</i>	<i>15,918.66</i>
GRAND TOTAL.	\$228,226.28	\$138,208.53	\$222,383.50	\$135,721.83

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 15.

RECEIPTS.	Franklin POPULATION 5,641	Belmont POPULATION 5,542	North Andover POPULATION 5,529	Abington POPULATION 5,455
REVENUE.	\$117,066.79	\$222,633.93	\$143,245.86	\$113,640.66
General,	93,965.27	156,504.80	118,811.99	86,442.00
<i>Taxes,</i>	<i>82,748.74</i>	<i>155,098.48</i>	<i>117,760.06</i>	<i>76,195.91</i>
Property and poll,	90,400.92	136,292.17	99,672.40	67,640.92
Corporation, bank, etc.,	2,347.82	18,806.31	18,077.66	8,554.99
<i>Licenses and permits,</i>	<i>199.60</i>	<i>69.50</i>	<i>54.00</i>	<i>88.00</i>
<i>Fines and forfeits,</i>	<i>251.95</i>	<i>51.95</i>	<i>97.00</i>	<i>11.40</i>
<i>Grants and gifts,</i>	<i>785.08</i>	<i>1,284.87</i>	<i>910.93</i>	<i>10,146.69</i>
For expenses,	785.08	536.87	910.93	1,271.69
For outlays,	—	748.00	—	8,875.00
<i>All other,</i>	—	—	—	—
Commercial,	23,063.52	73,129.13	24,433.87	27,218.66
<i>Special assessments,</i>	<i>148.48</i>	<i>10,789.35</i>	<i>1,777.92</i>	—
To meet expenses,	—	2,622.35	1,777.92	—
To meet outlays,	142.48	8,107.00	—	—
<i>Privileges,</i>	<i>317.64</i>	<i>2,933.27</i>	<i>3,756.87</i>	<i>2,108.66</i>
<i>Departmental,</i>	<i>4,206.69</i>	<i>6,321.68</i>	<i>3,233.05</i>	<i>5,618.11</i>
General government,	1.20	412.50	20.00	2.00
Protection of persons and property,	91.75	105.54	925.81	44.32
Health and sanitation,	6.50	3,320.16	50.87	4.18
Highways,	238.16	325.21	330.65	147.95
Charities,	1,821.72	111.00	750.30	993.02
Soldiers' benefits,	1,080.00	356.00	1,047.00	3,822.00
Education,	959.38	141.81	84.15	447.34
Libraries,	—	137.06	74.27	132.80
Recreation,	—	259.90	—	10.50
Unclassified,	7.88	152.50	—	12.00
<i>Public service enterprises,</i>	<i>18,011.93</i>	<i>48,963.79</i>	<i>11,932.18</i>	<i>17,689.48</i>
Electric light,	—	23,197.21	—	—
Water,	18,011.93	25,756.58	11,982.18	17,689.48
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>1,701.00</i>	—	—
<i>Interest,</i>	<i>404.98</i>	<i>3,490.04</i>	<i>3,633.85</i>	<i>1,804.42</i>
On sinking funds,	—	2,596.08	2,380.88	—
On trust and investment funds,	—	30.90	311.82	—
All other,	404.98	863.06	941.15	1,804.42
NON-REVENUE.	\$74,649.41	\$141,578.48	\$103,805.91	\$166,066.67
Offsets to outlays,	2,701.36	1,969.99	3,581.84	12,316.22
<i>Departmental,</i>	<i>108.77</i>	<i>171.34</i>	<i>2,149.13</i>	<i>12,316.22</i>
<i>Public service enterprises,</i>	<i>2,592.69</i>	<i>1,798.65</i>	<i>1,432.71</i>	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	55,641.75	102,981.10	75,000.00	138,000.00
<i>Loans, general purposes,</i>	—	<i>20,500.00</i>	—	<i>40,000.00</i>
<i>Loans, public service enterprises,</i>	<i>25,000.00</i>	<i>5,000.00</i>	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	<i>3,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>77,000.00</i>	<i>75,000.00</i>	<i>95,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	<i>641.75</i>	<i>481.10</i>	—	—
Transfers,	1,450.21	5,010.11	1,614.52	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>1,450.21</i>	<i>5,010.11</i>	<i>1,614.52</i>	—
Refunds,	360.15	296.85	51.83	1,996.71
Agency, trust, and investment,	14,495.94	31,320.43	23,557.72	13,753.74
<i>Taxes and licenses for State,</i>	<i>10,802.72</i>	<i>17,041.00</i>	<i>12,380.60</i>	<i>8,201.60</i>
<i>Taxes for county,</i>	<i>3,652.83</i>	<i>8,596.43</i>	<i>8,950.55</i>	<i>5,645.80</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>40.40</i>	<i>5,683.00</i>	<i>2,226.57</i>	<i>6.84</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$119,770.15	\$231,603.92	\$146,827.70	\$125,976.88
Premiums,	641.75	481.10	—	—
Municipal indebtedness,	55,000.00	102,500.00	75,000.00	138,000.00
Transfers and refunds,	1,810.36	5,306.96	1,666.35	1,996.71
Agency, trust, and investment,	14,495.94	31,320.43	23,557.72	13,753.74
Total receipts,	\$191,718.20	\$371,212.41	\$247,051.77	\$279,727.33
Balance on hand, including funds,	22,036.36	10,170.64	17,293.21	6,104.76
GRAND TOTAL,	\$213,754.56	\$381,383.05	\$264,344.98	\$285,832.09

Graded According to Population of 1910 — Continued.

GROUP 15.

PAYMENTS.	Franklin POPULATION 5,641	Belmont POPULATION 5,542	North Andover POPULATION 5,529	Abington POPULATION 5,455
Maintenance,	\$85,569.19	\$151,351.64	\$94,809.23	\$90,653.61
<i>Departmental,</i>	<i>80,073.04</i>	<i>119,658.17</i>	<i>88,364.46</i>	<i>81,928.14</i>
General government,	4,868.78	10,761.46	6,271.98	5,349.41
Protection of persons and property,	8,778.96	22,013.06	11,771.87	9,207.56
Health and sanitation,	2,545.41	13,138.15	2,835.19	1,205.46
Highways,	15,052.31	19,109.35	18,084.30	15,091.39
Charities,	6,590.22	2,186.37	8,383.78	6,261.62
Soldiers' benefits,	1,195.13	476.00	864.00	4,321.39
Education,	39,182.43	40,409.26	34,482.84	36,247.82
Libraries,	1,000.00	4,845.09	3,485.92	1,930.93
Recreation,	252.00	4,382.59	687.75	1,717.81
Unclassified,	607.80	2,216.84	1,496.83	594.75
<i>Public service enterprises,</i>	<i>6,496.15</i>	<i>29,955.90</i>	<i>6,444.77</i>	<i>8,725.47</i>
Electric light,	—	24,022.79	—	—
Water,	5,496.15	5,913.11	6,444.77	8,725.47
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,867.57</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	11,197.31	24,700.76	10,923.43	8,135.53
<i>Loans, general purposes,</i>	<i>1,753.56</i>	<i>16,811.28</i>	<i>5,132.43</i>	<i>4,125.78</i>
<i>Loans, public service enterprises,</i>	<i>9,443.75</i>	<i>7,889.50</i>	<i>5,740.00</i>	<i>4,009.75</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	40,842.26	61,652.00	30,846.28	67,618.43
<i>Departmental,</i>	<i>24,617.85</i>	<i>50,019.22</i>	<i>27,354.79</i>	<i>66,714.43</i>
General government,	—	180.90	259.11	—
Protection of persons and property,	75.00	124.24	1,695.00	1,648.73
Health and sanitation,	1,706.64	16,173.45	6,218.22	—
Highways,	2,469.78	7,677.99	11,978.02	15,265.70
Charities,	—	—	—	—
Education,	20,266.43	4,679.23	2,619.81	49,800.00
Libraries,	—	—	—	—
Recreation,	—	1,183.41	4,484.63	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>16,324.41</i>	<i>31,632.78</i>	<i>3,591.49</i>	<i>904.00</i>
Electric light,	—	5,539.17	—	—
Water,	16,324.41	26,093.61	3,591.49	904.00
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	40,700.00	91,960.75	53,000.00	100,740.93
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>10,700.00</i>	<i>26,960.75</i>	<i>8,000.00</i>	<i>7,700.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>65,000.00</i>	<i>75,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>40.93</i>
Transfers,	1,450.21	5,010.11	1,614.82	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>4,147.33</i>	<i>1,500.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>204.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,450.21</i>	<i>658.78</i>	<i>114.82</i>	<i>—</i>
Refunds,	360.15	296.85	51.83	1,996.71
Agency, trust, and investment,	14,481.39	39,578.21	26,506.84	13,753.74
<i>Taxes and licenses for State,</i>	<i>10,808.72</i>	<i>17,041.00</i>	<i>12,520.60</i>	<i>8,201.60</i>
<i>Taxes for county,</i>	<i>3,658.82</i>	<i>8,596.43</i>	<i>8,960.36</i>	<i>6,546.80</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>25.85</i>	<i>13,940.78</i>	<i>5,236.89</i>	<i>6.64</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$96,766.50	\$176,032.40	\$105,731.66	\$98,789.14
Permanent debt (except from sinking funds),	10,700.00	26,960.75	8,000.00	7,700.00
Sinking fund requirements from revenue,	—	4,147.33	1,500.00	—
Premiums paid to sinking funds,	—	204.00	—	—
Outlays,	40,842.26	61,652.00	30,846.28	67,618.43
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	3,000.00
Temporary loans,	30,000.00	65,000.00	75,000.00	90,040.93
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,810.36	955.63	166.35	1,996.71
Agency, trust, and investment,	14,481.39	39,578.21	26,506.84	13,753.74
Total payments,	\$194,600.51	\$374,530.32	\$247,751.13	\$282,898.95
Balance on hand, including funds,	19,154.05	6,858.78	16,598.85	2,933.13
GRAND TOTAL,	\$213,754.56	\$381,389.05	\$264,349.98	\$285,832.08

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 16.

RECEIPTS.	Westborough POPULATION 5,446	Wellesley POPULATION 5,413	Orange POPULATION 5,282	Mansfield POPULATION 5,183
REVENUE.	\$89,689.27	\$276,206.67	\$117,189.70	\$119,153.92
General,	58,105.82	194,164.53	92,146.21	84,211.40
<i>Taxes,</i>	<i>55,747.36</i>	<i>192,632.45</i>	<i>89,087.87</i>	<i>82,442.06</i>
Property and poll,	49,487.35	170,673.88	75,164.79	74,326.53
Corporation, bank, etc.,	6,260.01	21,958.57	10,862.48	8,115.53
<i>Licenses and permits,</i>	<i>47.00</i>	<i>46.25</i>	<i>69.00</i>	<i>839.64</i>
<i>Fines and forfeits,</i>	<i>295.03</i>	<i>280.00</i>	<i>37.40</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,016.43</i>	<i>1,806.83</i>	<i>5,862.64</i>	<i>721.80</i>
For expenses,	516.43	590.28	1,062.72	791.80
For outlays,	1,500.00	615.55	4,899.92	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	21,523.45	82,042.14	25,043.29	24,242.52
<i>Special assessments,</i>	<i>889.66</i>	<i>1,438.95</i>	<i>1,193.96</i>	<i>—</i>
To meet expenses,	889.66	1,351.45	701.58	—
To meet outlays,	—	127.50	492.38	—
<i>Privileges,</i>	<i>3,140.00</i>	<i>4,082.97</i>	<i>700.00</i>	<i>165.59</i>
<i>Departmental,</i>	<i>10,008.71</i>	<i>8,400.71</i>	<i>6,251.07</i>	<i>4,685.99</i>
General government,	1,424.30	275.00	2,217.36	465.66
Protection of persons and property,	291.45	950.51	505.08	116.63
Health and sanitation,	2,736.41	—	—	100.00
Highways,	471.41	257.11	389.17	304.20
Charities,	1,293.04	228.55	172.27	1,940.80
Soldiers' benefits,	2,412.00	160.00	2,348.00	1,602.00
Education,	234.48	654.41	526.50	66.95
Libraries,	138.62	132.98	84.69	32.00
Recreation,	—	440.15	5.00	—
Unclassified,	—	302.00	3.00	57.75
<i>Public service enterprises,</i>	<i>11,176.48</i>	<i>64,408.52</i>	<i>14,390.69</i>	<i>26,592.56</i>
Electric light,	—	34,488.16	—	26,592.56
Water,	11,175.46	29,918.42	14,390.69	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,373.34</i>	<i>—</i>	<i>1,767.77</i>	<i>—</i>
<i>Interest,</i>	<i>6,082.23</i>	<i>8,719.23</i>	<i>749.90</i>	<i>3,398.58</i>
On sinking funds,	1,686.44	6,219.63	—	2,093.07
On trust and investment funds,	2,214.80	828.83	504.71	107.02
All other,	1,120.95	1,671.47	245.19	1,198.49
NON-REVENUE.	\$60,583.85	\$250,709.46	\$92,516.71	\$91,131.92
Offsets to outlays,	1,032.24	1,286.62	1,047.90	2,157.00
<i>Departmental,</i>	<i>1,069.34</i>	<i>441.80</i>	<i>1,047.90</i>	<i>2,157.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>844.72</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	25,000.00	110,000.00	69,599.29	60,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>45,500.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>25,000.00</i>	<i>100,000.00</i>	<i>24,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>199.29</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	5,346.76	45,556.55	120.10	9,476.95
<i>From sinking funds,</i>	<i>—</i>	<i>18,000.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>5,346.76</i>	<i>27,556.55</i>	<i>120.10</i>	<i>9,476.95</i>
Refunds,	111.41	9,386.75	984.17	567.23
Agency, trust, and investment,	19,022.34	84,379.54	20,665.25	18,931.59
<i>Taxes and licenses for State,</i>	<i>6,797.84</i>	<i>31,077.93</i>	<i>11,124.07</i>	<i>9,226.26</i>
<i>Taxes for county,</i>	<i>3,055.00</i>	<i>12,801.61</i>	<i>8,416.18</i>	<i>5,855.33</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>9,170.00</i>	<i>40,600.00</i>	<i>1,125.00</i>	<i>3,850.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION,				
Revenue and offsets to outlays,	\$90,772.61	\$277,593.29	\$118,237.60	\$121,310.92
Premiums,	—	—	199.29	—
Municipal indebtedness,	35,000.00	110,000.00	69,500.00	60,000.00
Transfers and refunds,	5,458.17	54,943.30	1,104.27	10,043.33
Agency, trust, and investment,	19,022.34	84,379.54	20,665.25	18,931.59
Total receipts,	\$150,253.12	\$526,916.13	\$209,706.41	\$210,885.84
Balance on hand, including funds,	17,376.55	50,922.48	148.69	23,758.62
GRAND TOTAL,	\$167,629.67	\$577,838.61	\$209,855.10	\$234,044.46

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 16.

PAYMENTS.	Westborough POPULATION 5,446	Wellesley POPULATION 5,413	Orange POPULATION 5,282	Mansfield POPULATION 5,183
Maintenance,	\$70,606.49	\$189,943.75	\$81,811.57	\$94,182.90
<i>Departmental,</i>	<i>64,207.51</i>	<i>160,230.47</i>	<i>75,290.48</i>	<i>70,305.47</i>
General government,	4,602.22	10,960.74	6,862.46	7,777.23
Protection of persons and property,	7,219.16	30,887.82	13,827.85	3,672.43
Health and sanitation,	3,637.93	3,167.40	2,479.15	1,412.10
Highways,	13,633.13	20,968.24	15,972.16	11,335.55
Charities,	6,316.73	4,438.59	3,363.99	4,987.20
Soldiers' benefits,	3,099.00	168.30	2,284.00	2,206.00
Education,	22,350.30	57,862.63	27,268.70	33,470.60
Libraries,	2,397.02	4,601.10	2,249.54	2,914.13
Recreation,	325.00	8,110.81	399.35	16.00
Unclassified,	627.02	9,064.84	583.22	2,514.23
<i>Public service enterprises,</i>	<i>4,267.54</i>	<i>39,715.88</i>	<i>4,948.71</i>	<i>25,618.18</i>
Electric light,	—	28,897.26	—	23,618.18
Water,	4,267.34	10,816.02	4,948.71	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,998.71</i>	<i>—</i>	<i>1,678.44</i>	<i>229.25</i>
<i>Administration of trust funds,</i>	<i>48.93</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	7,760.36	24,825.49	6,692.51	9,126.31
<i>Loans, general purposes,</i>	<i>5,680.36</i>	<i>18,918.82</i>	<i>5,398.51</i>	<i>5,386.81</i>
<i>Loans, public service enterprises,</i>	<i>3,080.00</i>	<i>11,906.67</i>	<i>3,400.00</i>	<i>3,800.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	8,998.47	29,987.38	24,552.70	10,063.67
<i>Departmental,</i>	<i>7,169.77</i>	<i>16,380.96</i>	<i>25,281.29</i>	<i>7,786.59</i>
General government,	550.00	—	11,342.17	2,849.27
Protection of persons and property,	599.20	—	2,642.57	—
Health and sanitation,	219.41	604.30	207.58	—
Highways,	5,801.16	14,033.20	9,088.97	4,877.32
Charities,	—	—	—	—
Education,	—	683.46	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,828.70</i>	<i>14,666.42</i>	<i>1,271.41</i>	<i>5,257.08</i>
Electric light,	—	4,915.34	—	3,257.08
Water,	1,828.70	9,751.08	1,271.41	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	42,750.00	144,950.55	57,173.04	75,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>18,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,750.00</i>	<i>26,950.55</i>	<i>12,500.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>40,000.00</i>	<i>100,000.00</i>	<i>42,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>2,673.04</i>	<i>—</i>
Transfers,	5,346.76	45,556.55	120.10	9,475.95
<i>To sinking funds from revenue,</i>	<i>5,500.00</i>	<i>5,000.00</i>	<i>—</i>	<i>2,800.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,846.76</i>	<i>42,556.55</i>	<i>120.10</i>	<i>6,675.95</i>
Refunds,	111.41	9,386.75	984.17	567.38
Agency, trust, and investment,	24,052.64	84,968.92	20,868.86	23,958.86
<i>Taxes and licenses for State,</i>	<i>6,797.34</i>	<i>31,077.93</i>	<i>11,124.07</i>	<i>9,286.26</i>
<i>Taxes for county,</i>	<i>3,055.00</i>	<i>12,801.61</i>	<i>3,416.18</i>	<i>5,855.33</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>14,200.30</i>	<i>41,089.38</i>	<i>1,328.61</i>	<i>8,877.27</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$78,266.85	\$214,769.24	\$88,504.08	\$103,279.71
Permanent debt (except from sinking funds),	2,750.00	26,950.55	12,500.00	5,000.00
Sinking fund requirements from revenue,	3,500.00	3,000.00	—	2,600.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	8,998.47	29,987.38	24,552.70	10,983.67
Permanent debt from sinking funds,	—	18,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	40,000.00	100,000.00	44,673.04	70,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,958.17	51,943.30	1,104.27	7,443.33
Agency, trust, and investment,	24,052.64	84,968.92	20,868.86	23,958.86
Total payments,	\$189,526.13	\$529,619.39	\$192,197.95	\$232,265.57
Balance on hand, including funds,	8,103.54	48,219.20	17,655.16	10,778.89
GRAND TOTAL,	\$167,629.67	\$577,838.59	\$209,853.10	\$234,044.46

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 17.

RECEIPTS.	Easton POPULATION 5,139	Fairhaven POPULATION 5,122	Amherst POPULATION 5,112	Needham POPULATION 5,026
REVENUE.	\$28,294.37	\$90,943.85	\$109,912.01	\$159,606.68
General,	80,195.02	76,337.32	92,976.51	120,567.88
<i>Taxes,</i>	<i>67,101.61</i>	<i>74,879.14</i>	<i>91,783.73</i>	<i>129,253.41</i>
Property and poll,	52,340.29	65,966.39	84,965.36	113,058.39
Corporation, bank, etc.,	14,761.22	8,912.75	6,828.37	16,195.02
<i>Licenses and permits,</i>	<i>67.60</i>	<i>64.60</i>	<i>238.76</i>	<i>94.25</i>
<i>Fines and forfeits,</i>	<i>297.10</i>	<i>86.03</i>	<i>783.14</i>	<i>606.00</i>
<i>Grants and gifts,</i>	<i>12,788.91</i>	<i>1,307.65</i>	<i>1,160.89</i>	<i>715.28</i>
For expenses,	12,129.39	1,307.55	1,160.89	715.22
For outlays,	599.52	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	8,099.35	14,606.68	15,935.50	29,033.80
<i>Special assessments,</i>	<i>285.60</i>	<i>3,083.04</i>	<i>1,802.86</i>	<i>3,564.79</i>
To meet expenses,	925.50	2,984.10	925.35	1,654.27
To meet outlays,	—	38.94	877.50	1,910.52
<i>Privileges,</i>	<i>1,661.32</i>	<i>2,564.38</i>	<i>2,174.65</i>	<i>1,440.23</i>
<i>Departmental,</i>	<i>4,842.30</i>	<i>7,436.53</i>	<i>9,246.58</i>	<i>3,574.23</i>
General government,	75	733.00	3,089.05	583.90
Protection of persons and property,	80.66	433.34	227.22	148.46
Health and sanitation,	243.29	1,410.60	254.70	—
Highways,	81.39	109.17	448.47	571.56
Charities,	2,787.87	1,666.32	2,318.32	1,098.56
Soldiers' benefits,	1,138.00	2,709.00	1,214.00	843.00
Education,	482.84	325.00	1,671.66	268.00
Libraries,	—	—	—	60.75
Recreation,	—	—	—	—
Unclassified,	27.50	—	22.96	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>17,203.22</i>
Electric light,	—	—	—	—
Water,	—	—	—	17,203.22
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>59.75</i>	<i>—</i>
<i>Interest,</i>	<i>670.23</i>	<i>1,588.78</i>	<i>2,651.87</i>	<i>3,256.33</i>
On sinking funds,	—	—	1,560.66	—
On trust and investment funds,	642.44	1,370.19	437.37	210.00
All other,	27.79	212.59	653.84	3,046.33
NON-REVENUE.	\$65,192.14	\$170,988.00	\$42,674.81	\$241,239.36
Offsets to outlays,	2,500.00	300.00	3,990.65	2,934.15
<i>Departmental,</i>	<i>2,500.00</i>	<i>300.00</i>	<i>3,990.65</i>	<i>1,265.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,669.15</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	30,000.00	45,164.24	60,000.00	217,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>11,164.24</i>	<i>40,000.00</i>	<i>10,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>20,000.00</i>	<i>207,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	810.07	150.00	1,001.28
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>810.07</i>	<i>150.00</i>	<i>1,001.28</i>
Refunds,	330.39	221.13	172.80	52.08
Agency, trust, and investment,	32,371.75	124,492.56	18,361.36	19,751.85
<i>Taxes and licenses for State,</i>	<i>20,082.00</i>	<i>9,347.05</i>	<i>11,269.77</i>	<i>13,920.75</i>
<i>Taxes for county,</i>	<i>12,219.88</i>	<i>5,148.61</i>	<i>5,598.38</i>	<i>5,831.10</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>69.93</i>	<i>110,008.00</i>	<i>391.21</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>602.00</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$90,794.37	\$91,243.85	\$113,902.66	\$162,540.83
Premiums,	—	—	—	—
Municipal indebtedness,	30,000.00	45,164.24	60,000.00	217,500.00
Transfers and refunds,	320.39	1,031.20	322.80	1,053.36
Agency, trust, and investment,	32,371.75	124,492.56	18,361.36	19,751.85
Total receipts,	\$153,486.51	\$261,931.85	\$192,586.82	\$400,846.04
Balance on hand, including funds,	16,876.26	5,254.54	3,917.44	39,512.25
GRAND TOTAL,	\$170,161.77	\$267,186.19	\$196,504.26	\$440,358.29

Graded According to Population of 1910 — Continued.

GROUP 17.

PAYMENTS.	Easton POPULATION 5,139	Fairhaven POPULATION 5,122	Amherst POPULATION 5,112	Needham POPULATION 5,026
Maintenance,	\$27,817.81	\$72,998.81	\$78,880.61	\$123,262.24
<i>Departmental,</i>	<i>87,114.98</i>	<i>72,990.81</i>	<i>77,917.84</i>	<i>124,575.15</i>
General government,	3,992.44	7,106.01	8,459.02	10,110.02
Protection of persons and property,	5,922.00	8,423.22	9,355.30	22,618.21
Health and sanitation,	3,191.82	10,511.45	2,278.04	3,996.23
Highways,	13,592.64	15,119.24	19,594.89	26,732.48
Charities,	13,129.34	3,925.65	6,231.86	6,609.17
Soldiers' benefits,	3,597.39	2,589.75	1,167.00	2,144.31
Education,	41,868.47	22,632.00	26,570.77	44,890.89
Libraries,	—	—	1,058.20	2,473.30
Recreation,	—	1,477.02	288.85	3,517.80
Unclassified,	1,820.98	1,206.47	2,913.91	1,480.72
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,689.11</i>
Electric light,	—	—	—	—
Water,	—	—	—	7,689.11
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>697.35</i>	<i>—</i>	<i>662.77</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>6.00</i>	<i>8.00</i>	<i>—</i>	<i>—</i>
Interest,	462.03	5,180.37	4,893.28	20,616.53
<i>Loans, general purposes,</i>	<i>462.03</i>	<i>5,180.37</i>	<i>4,893.28</i>	<i>13,130.95</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,485.58</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	8,888.92	16,139.37	54,733.47	48,078.84
<i>Departmental,</i>	<i>8,888.92</i>	<i>16,139.37</i>	<i>54,733.47</i>	<i>17,394.60</i>
General government,	—	500.00	—	679.20
Protection of persons and property,	—	—	142.45	594.88
Health and sanitation,	—	3,175.57	40,417.01	2,627.22
Highways,	7,875.66	12,153.80	12,575.65	11,649.66
Charities,	—	—	—	—
Education,	1,013.26	310.00	1,598.36	243.64
Libraries,	—	—	—	—
Recreation,	—	—	—	1,600.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>30,684.24</i>
Electric light,	—	—	—	—
Water,	—	—	—	30,684.24
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	30,000.00	42,847.50	30,300.00	196,791.32
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>9,847.50</i>	<i>10,300.00</i>	<i>14,791.32</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>20,000.00</i>	<i>182,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	810.07	150.00	1,001.28
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>810.07</i>	<i>150.00</i>	<i>1,001.28</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	320.39	221.13	172.80	52.08
Agency, trust, and investment,	32,313.59	100,898.81	20,242.99	19,751.85
<i>Taxes and licenses for State,</i>	<i>20,082.00</i>	<i>9,847.05</i>	<i>11,269.77</i>	<i>13,920.76</i>
<i>Taxes for county,</i>	<i>12,219.82</i>	<i>6,142.61</i>	<i>6,598.58</i>	<i>6,831.10</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>11.77</i>	<i>86,409.25</i>	<i>2,772.84</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>602.00</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$88,279.34	\$78,179.18	\$83,473.89	\$152,878.77
Permanent debt (except from sinking funds),	—	9,847.50	10,300.00	14,791.32
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	8,888.92	16,139.37	54,733.47	48,078.84
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	4,000.00	—	—
Temporary loans,	30,000.00	30,000.00	20,000.00	182,000.00
Transfers (except to sinking funds) and refunds,	320.39	1,031.20	322.80	1,053.36
Agency, trust, and investment,	32,313.59	100,898.81	20,242.99	19,751.85
Total payments,	\$159,802.24	\$240,096.06	\$199,078.15	\$442,554.14
Balance on hand, including funds,	10,359.53	27,070.13	7,431.11	21,804.16
GRAND TOTAL,	\$170,161.77	\$267,166.19	\$196,504.26	\$464,358.29

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 18.

RECEIPTS.												Chelmsford POPULATION 5,010
REVENUE.												\$88,446.75
General,												78,516.03
<i>Taxes,</i>												77,259.41
Property and poll,												63,452.30
Corporation, bank, etc.,												13,807.11
<i>Licenses and permits,</i>												11.00
<i>Fines and forfeits,</i>												166.25
<i>Grants and gifts,</i>												1,079.37
For expenses,												1,079.37
For outlays,												—
All other,												—
Commercial,												9,930.72
<i>Special assessments,</i>												954.89
To meet expenses,												954.89
To meet outlays,												—
<i>Privileges,</i>												1,907.03
<i>Departmental,</i>												3,953.83
General government,												241.55
Protection of persons and property,												263.26
Health and sanitation,												73.27
Highways,												—
Charities,												1,758.46
Soldiers' benefits,												1,222.00
Education,												340.33
Libraries,												—
Recreation,												—
Unclassified,												54.96
<i>Public service enterprises,</i>												—
Electric light,												—
Water,												—
All other,												—
<i>Cemeteries,</i>												216.00
<i>Interest,</i>												2,898.97
On sinking funds,												—
On trust and investment funds,												477.10
All other,												2,421.87
NON-REVENUE.												\$63,114.16
Offsets to outlays,												—
<i>Departmental,</i>												—
<i>Public service enterprises,</i>												—
<i>Cemeteries,</i>												—
Municipal indebtedness,												45,500.00
<i>Loans, general purposes,</i>												4,500.00
<i>Loans, public service enterprises,</i>												—
<i>Loans, cemeteries,</i>												—
<i>Bonds refunded, current year,</i>												—
<i>Temporary loans (including tax loans),</i>												41,000.00
<i>Unpaid warrants or orders, current year,</i>												—
<i>Premiums,</i>												—
Transfers,												1,267.00
<i>From sinking funds,</i>												1,267.00
All other,												—
Refunds,												722.89
Agency, trust, and investment,												15,624.27
<i>Taxes and licenses for State,</i>												8,160.00
<i>Taxes for county,</i>												4,116.60
<i>Reimbursements for grade crossings,</i>												—
<i>Sinking and other permanent funds,</i>												1,040.54
All other,												2,298.13
RECAPITULATION.												
Revenue and offsets to outlays,												\$88,446.75
Premiums,												—
Municipal indebtedness,												45,500.00
Transfers and refunds,												1,989.89
Agency, trust, and investment,												15,624.27
Total receipts,												\$151,560.91
Balance on hand, including funds,												3,264.91
GRAND TOTAL,												\$154,825.82

Graded According to Population of 1910 — Continued.

GROUP 18.

PAYMENTS.											Chelmsford POPULATION 5,010
Maintenance,	.	.	.	.	.	.	.	.	.	.	\$71,627.58
<i>Departmental,</i>	.	.	.	.	.	.	.	.	.	.	70,465.55
General government,	.	.	.	.	.	.	.	.	.	.	4,500.40
Protection of persons and property,	.	.	.	.	.	.	.	.	.	.	6,938.83
Health and sanitation,	.	.	.	.	.	.	.	.	.	.	1,827.80
Highways,	.	.	.	.	.	.	.	.	.	.	13,562.29
Charities,	.	.	.	.	.	.	.	.	.	.	5,436.96
Soldiers' benefits,	.	.	.	.	.	.	.	.	.	.	1,651.25
Education,	.	.	.	.	.	.	.	.	.	.	33,605.77
Libraries,	.	.	.	.	.	.	.	.	.	.	2,018.40
Recreation,	.	.	.	.	.	.	.	.	.	.	278.20
Unclassified,	.	.	.	.	.	.	.	.	.	.	645.65
<i>Public service enterprises,</i>	.	.	.	.	.	.	.	.	.	.	—
Electric light,	.	.	.	.	.	.	.	.	.	.	—
Water,	.	.	.	.	.	.	.	.	.	.	—
All other,	.	.	.	.	.	.	.	.	.	.	—
<i>Cemeteries,</i>	.	.	.	.	.	.	.	.	.	.	1,162.03
<i>Administration of trust funds,</i>	.	.	.	.	.	.	.	.	.	.	—
Interest,	.	.	.	.	.	.	.	.	.	.	3,246.37
<i>Loans, general purposes,</i>	.	.	.	.	.	.	.	.	.	.	3,246.37
<i>Loans, public service enterprises,</i>	.	.	.	.	.	.	.	.	.	.	—
<i>Loans, cemeteries,</i>	.	.	.	.	.	.	.	.	.	.	—
Outlays,	.	.	.	.	.	.	.	.	.	.	5,590.90
<i>Departmental,</i>	.	.	.	.	.	.	.	.	.	.	5,590.90
General government,	.	.	.	.	.	.	.	.	.	.	488.00
Protection of persons and property,	.	.	.	.	.	.	.	.	.	.	125.60
Health and sanitation,	.	.	.	.	.	.	.	.	.	.	—
Highways,	.	.	.	.	.	.	.	.	.	.	477.30
Charities,	.	.	.	.	.	.	.	.	.	.	—
Education,	.	.	.	.	.	.	.	.	.	.	4,500.00
Libraries,	.	.	.	.	.	.	.	.	.	.	—
Recreation,	.	.	.	.	.	.	.	.	.	.	—
Unclassified,	.	.	.	.	.	.	.	.	.	.	—
<i>Public service enterprises,</i>	.	.	.	.	.	.	.	.	.	.	—
Electric light,	.	.	.	.	.	.	.	.	.	.	—
Water,	.	.	.	.	.	.	.	.	.	.	—
All other,	.	.	.	.	.	.	.	.	.	.	—
<i>Cemeteries,</i>	.	.	.	.	.	.	.	.	.	.	—
Municipal indebtedness,	.	.	.	.	.	.	.	.	.	.	55,900.00
<i>From sinking funds,</i>	.	.	.	.	.	.	.	.	.	.	—
<i>From revenue and other sources,</i>	.	.	.	.	.	.	.	.	.	.	2,400.00
<i>Bonds refunded, current year,</i>	.	.	.	.	.	.	.	.	.	.	—
<i>Temporary loans (including tax loans),</i>	.	.	.	.	.	.	.	.	.	.	53,500.00
<i>Warrants or orders, previous years,</i>	.	.	.	.	.	.	.	.	.	.	—
Transfers,	.	.	.	.	.	.	.	.	.	.	1,267.00
<i>To sinking funds from revenue,</i>	.	.	.	.	.	.	.	.	.	.	—
<i>To sinking funds from premiums,</i>	.	.	.	.	.	.	.	.	.	.	—
<i>All other,</i>	.	.	.	.	.	.	.	.	.	.	1,267.00
Refunds,	.	.	.	.	.	.	.	.	.	.	722.89
Agency, trust, and investment,	.	.	.	.	.	.	.	.	.	.	15,936.37
<i>Taxes and licenses for State,</i>	.	.	.	.	.	.	.	.	.	.	8,160.00
<i>Taxes for county,</i>	.	.	.	.	.	.	.	.	.	.	4,116.60
<i>Expenditures for grade crossings,</i>	.	.	.	.	.	.	.	.	.	.	—
<i>Sinking and other permanent funds,</i>	.	.	.	.	.	.	.	.	.	.	1,361.64
<i>All other,</i>	.	.	.	.	.	.	.	.	.	.	2,298.13
RECAPITULATION.											
Maintenance and interest,	.	.	.	.	.	.	.	.	.	.	\$74,873.95
Permanent debt (except from sinking funds),	.	.	.	.	.	.	.	.	.	.	2,400.00
Sinking fund requirements from revenue,	.	.	.	.	.	.	.	.	.	.	—
Premiums paid to sinking funds,	.	.	.	.	.	.	.	.	.	.	—
Outlays,	.	.	.	.	.	.	.	.	.	.	5,590.90
Permanent debt from sinking funds,	.	.	.	.	.	.	.	.	.	.	—
Bonds refunded, current year,	.	.	.	.	.	.	.	.	.	.	—
Temporary loans,	.	.	.	.	.	.	.	.	.	.	53,500.00
Transfers (except to sinking funds) and refunds,	.	.	.	.	.	.	.	.	.	.	1,989.89
Agency, trust, and investment,	.	.	.	.	.	.	.	.	.	.	15,936.37
Total payments,	.	.	.	.	.	.	.	.	.	.	\$154,291.11
Balance on hand, including funds,	.	.	.	.	.	.	.	.	.	.	534.71
GRAND TOTAL,	.	.	.	.	.	.	.	.	.	.	\$154,825.82

TABLE I. — *Summary of Financial Transactions. Towns*
AGGREGATES FOR 70 TOWNS.

RECEIPTS.		POPULATION 637,815
REVENUE.		\$16,771,579.63
General,		12,594,646.61
Taxes,		12,186,733.47
Property and poll,		10,825,539.74
Corporation, bank, etc.,		1,361,193.73
Licenses and permits,		206,383.85
Fines and forfeits,		48,281.85
Grants and gifts,		152,984.73
For expenses,		98,095.61
For outlays,		54,829.12
All other,		322.71
Commercial,		4,176,933.02
Special assessments,		340,715.79
To meet expenses,		239,128.67
To meet outlays,		101,587.12
Privileges,		150,353.80
Departmental,		718,467.93
General government,		50,913.14
Protection of persons and property,		68,379.88
Health and sanitation,		86,692.18
Highways,		53,706.83
Charities,		169,807.12
Soldiers' benefits,		176,769.31
Education,		78,808.79
Libraries,		9,414.83
Recreation,		9,267.09
Unclassified,		14,708.76
Public service enterprises,		2,556,233.92
Electric light,		1,713,450.20
Water,		1,840,094.12
All other,		2,689.60
Cemeteries,		58,829.10
Interest,		352,332.48
On sinking funds,		118,862.69
On trust and investment funds,		86,692.80
All other,		146,776.99
NON-REVENUE.		\$14,492,977.47
Offsets to outlays,		196,330.60
Departmental,		131,802.08
Public service enterprises,		64,528.52
Cemeteries,		—
Municipal indebtedness,		10,242,891.37
Loans, general purposes,		2,132,672.37
Loans, public service enterprises,		* 246,700.00
Loans, cemeteries,		53,000.00
Bonds refunded, current year,		7,784,400.00
Temporary loans (including tax loans),		14,564.40
Unpaid warrants or orders, current year,		11,554.60
Premiums,		—
Transfers,		748,092.61
From sinking funds,		224,238.86
All other,		523,853.75
Refunds,		106,693.07
Agency, trust, and investment,		3,198,969.82
Taxes and licenses for State,		1,534,235.21
Taxes for county,		715,112.29
Reimbursements for grade crossings,		—
Sinking and other permanent funds,		946,722.19
All other,		2,900.13
RECAPITULATION.		
Revenue and offsets to outlays,		\$16,967,910.23
Premiums,		11,554.60
Municipal indebtedness,		10,231,336.77
Transfers and refunds,		854,785.68
Agency, trust, and investment,		3,198,969.82
Total receipts,		\$31,264,557.10
Balance on hand, including funds,		2,176,029.59
GRAND TOTAL,		\$33,440,586.69

* Includes gas. See foot-notes on pp. 80, 88, and 96.

† Includes \$600 trust funds borrowed for water purposes.

‡ Includes \$840.87 applied to current expenses.

Graded According to Population of 1910 — Concluded.

AGGREGATES FOR 70 TOWNS.

PAYMENTS.		POPULATION 637,315
Maintenance,		\$11,883,299.82
<i>Departmental,</i>		<i>10,520,082.65</i>
General government,		788,779.65
Protection of persons and property,		1,856,140.23
Health and sanitation,		670,186.28
Highways,		1,809,548.00
Charities,		692,416.66
Soldiers' benefits,		255,353.28
Education,		3,763,065.26
Libraries,		259,542.35
Recreation,		227,287.28
Unclassified,		137,763.66
<i>Public service enterprises,</i>		<i>1,246,541.20</i>
Electric light,		1,612,145.63
Water,		633,697.11
All other,		698.46
<i>Cemeteries,</i>		<i>112,234.86</i>
<i>Administration of trust funds,</i>		<i>4,431.11</i>
Interest,		1,451,702.40
<i>Loans, general purposes,</i>		<i>935,110.02</i>
<i>Loans, public service enterprises,</i>		<i>516,280.80</i>
<i>Loans, cemeteries,</i>		<i>311.58</i>
Outlays,		3,893,515.60
<i>Departmental,</i>		<i>3,142,730.20</i>
General government,		107,550.97
Protection of persons and property,		176,166.58
Health and sanitation,		639,251.20
Highways,		995,083.32
Charities,		8,255.37
Education,		950,050.96
Libraries,		32,323.83
Recreation,		188,641.47
Unclassified,		45,406.50
<i>Public service enterprises,</i>		<i>738,615.74</i>
Electric light,		1,170,884.55
Water,		563,892.43
All other,		1,838.76
<i>Cemeteries,</i>		<i>14,169.68</i>
Municipal indebtedness,		9,671,432.11
<i>From sinking funds,</i>		<i>224,238.86</i>
<i>From revenue and other sources,</i>		<i>2,181,569.84</i>
<i>Bonds refunded, current year,</i>		<i>53,000.00</i>
<i>Temporary loans (including tax loans),</i>		<i>7,571,842.13</i>
<i>Warrants or orders, previous years,</i>		<i>6,781.28</i>
Transfers,		748,112.61
<i>To sinking funds from revenue,</i>		<i>188,224.11</i>
<i>To sinking funds from premiums,</i>		<i>245.00</i>
<i>All other,</i>		<i>559,643.50</i>
Refunds,		106,693.07
Agency, trust, and investment,		3,276,187.53
<i>Taxes and licenses for State,</i>		<i>1,534,206.46</i>
<i>Taxes for county,</i>		<i>715,112.29</i>
<i>Expenditures for grade crossings,</i>		<i>3,891.45</i>
<i>Sinking and other permanent funds,</i>		<i>1,020,077.20</i>
<i>All other,</i>		<i>2,900.13</i>
RECAPITULATION.		
Maintenance and interest,		\$13,334,992.22
Permanent debt (except from sinking funds),		2,181,569.84
Sinking fund requirements from revenue,		188,224.11
Premiums paid to sinking funds,		245.00
Outlays,		3,893,515.60
Permanent debt from sinking funds,		224,238.86
Bonds refunded, current year,		53,000.00
Temporary loans,		7,578,623.41
Transfers (except to sinking funds) and refunds,		666,336.57
Agency, trust, and investment,		3,276,187.53
Total payments,		\$31,030,933.14
Balance on hand, including funds,		2,409,653.55
GRAND TOTAL,		\$33,440,586.69

¹ Includes gas. See foot-notes on pp. 81, 89, and 97.² Includes \$12,000 school loan cancelled.

DIVISION B.

INDEBTEDNESS.

[119]

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1913.*

TOWNS. (Population over 5,000)		TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Tax) ¹	Warrants or Orders
Brookline,	.	\$1,559,575.00	\$1,155,180.00	-	\$239,395.00	-	\$165,000.00	-
Revere,	.	1,148,997.00	615,997.00	-	281,000.00	-	250,000.00	-
Leominster,	.	872,064.00	503,200.00	\$39,364.00	172,000.00	-	157,500.00	-
Attleborough,	.	1,428,700.00	791,600.00	600.00	633,500.00	-	-	-
Westfield,	.	436,100.00	262,100.00	-	174,000.00	-	-	-
Peabody,	.	712,000.00	398,000.00	-	314,000.00	-	-	-
Gardner,	.	456,037.50	196,537.50	-	259,500.00	-	-	-
Clinton,	.	548,800.00	344,800.00	-	204,000.00	-	-	-
Milford,	.	277,986.18	271,400.00	6,586.18	-	-	-	-
Adams,	.	165,415.00	163,325.00	2,090.00	-	-	-	-
Frammingham,	.	880,716.92	290,976.58	21,741.36	498,000.00	-	70,000.00	-
Weymouth,	.	692,950.00	109,500.00	-	513,000.00	-	\$70,450.00	-
Watertown,	.	877,225.00	558,225.00	-	244,000.00	-	75,000.00	-
Southbridge,	.	180,150.00	189,150.00	-	-	-	-	-
Plymouth,	.	245,533.20	111,200.00	-	104,333.20	-	30,000.00	\$8,475.21
Webster,	.	75,075.21	31,000.00	-	35,600.00	-	-	-
Methuen,	.	437,400.00	181,900.00	-	255,500.00	-	-	-
Wakefield,	.	806,282.71	288,500.00	-	349,500.00	-	168,000.00	282.71
Arlington,	.	626,200.00	287,200.00	-	277,000.00	-	62,000.00	-
Greenfield,	.	114,965.00	114,965.00	-	-	-	150,000.00	-
Winthrop,	.	834,647.49	466,076.77	-	215,000.00	\$3,570.72	-	-
Amesbury,	.	475,003.50	161,000.00	-	254,000.00	-	60,000.00	3.50
Natick,	.	754,365.00	497,165.00	-	187,200.00	-	100,000.00	-
North Attleborough,	.	564,570.00	306,900.00	-	237,670.00	-	30,000.00	-
Danvers,	.	327,650.00	34,250.00	-	293,400.00	-	-	-
Winchester,	.	539,500.00	366,500.00	-	183,000.00	-	40,000.00	-
Dedham,	.	231,536.50	231,536.50	-	-	-	-	-
West Springfield,	.	505,300.09	167,300.00	-	328,000.00	-	10,000.00	-
Northbridge,	.	104,812.00	89,500.00	-	-	-	\$15,000.00	312.00
Ware,	.	63,720.00	57,420.00	-	6,300.00	-	-	-
Palmer,	.	113,660.00	113,660.00	-	-	-	-	-
Athol,	.	563,450.00	219,450.00	-	329,000.00	-	15,000.00	-
Easthampton,	.	265,500.00	165,500.00	-	75,000.00	-	25,000.00	-

Middleborough,	123,950.00	35,250.00	-	58,700.00	30,000.00	-
Braintree,	465,000.00	149,500.00	-	290,500.00	25,000.00	-
Saugus,	299,000.00	118,000.00	-	83,000.00	98,000.00	-
Norwood,	504,835.00	366,335.00	-	164,500.00	35,000.00	-
Milton,	365,556.18	158,000.00	18,556.18	191,000.00	-	4.25
Bridgewater,	35,004.25	35,000.00	-	-	-	-
Marblehead,	421,500.00	201,000.00	-	220,500.00	-	-
Andover,	256,000.00	72,000.00	-	184,000.00	-	-
Whitman,	291,487.33	122,750.00	-	102,000.00	65,000.00	1,737.33
Stonham,	277,781.74	110,000.00	13,422.84	105,000.00	45,000.00	3,788.90
Rockland,	233,500.00	92,500.00	-	31,000.00	80,000.00	-
Montague,	33,700.00	33,700.00	-	-	-	-
Hudson,	270,250.00	139,900.00	-	130,350.00	-	-
Spencer,	274,339.25	12,400.00	5,339.25	256,000.00	-	-
Concord,	588,300.00	294,800.00	-	343,500.00	10,000.00	-
Maynard,	132,600.00	7,600.00	-	125,000.00	-	-
Stoughton,	259,000.00	63,000.00	-	171,000.00	25,000.00	-
Swampscott,	785,050.00	484,750.00	-	240,300.00	25,000.00	-
Great Barrington,	103,750.00	103,750.00	-	-	-	-
Reading,	421,800.00	87,800.00	-	279,000.00	55,000.00	-
Ipswich,	323,350.00	48,700.00	-	247,650.00	57,000.00	-
Grafton,	193,030.00	85,730.00	-	81,300.00	27,300.00	-
Winchendon,	119,240.00	28,740.00	-	66,500.00	20,000.00	-
Blackstone,	65,500.00	15,500.00	-	-	50,000.00	-
Franklin,	272,000.00	98,000.00	-	244,000.00	-	-
Belmont,	292,000.00	292,500.00	-	57,500.00	12,000.00	-
North Andover,	221,000.00	79,000.00	-	142,000.00	55,000.00	-
Abington,	222,630.39	67,000.00	-	100,000.00	-	30.59
Westborough,	175,750.00	114,750.00	4,000.00	52,000.00	5,000.00	-
Wellesley,	449,000.00	183,000.00	-	286,000.00	-	-
Orange,	160,000.00	81,000.00	-	79,000.00	-	-
Mansfield,	197,500.00	94,000.00	-	95,500.00	10,000.00	-
Easton,	-	-	-	-	-	-
Fairhaven,	110,104.24	110,104.24	-	-	-	-
Amherst,	131,700.00	131,700.00	-	-	-	-
Needham,	423,900.00	144,000.00	-	157,400.00	122,500.00	-
Chelmsford,	56,350.00	19,350.00	-	-	37,000.00	-
70 TOWNS,	\$27,362,345.79	\$13,820,722.57	\$111,699.81	\$11,075,498.20	\$2,331,750.00	\$14,604.49

* Amounts in this column are for tax loans with the exception of the towns of Brookline, Weymouth, Northbridge, Ipswich, Grafton, Belmont, and Needham.

* In anticipation of bond issue.

* Includes \$2,000 in anticipation of bond issue.

* Includes \$450 in anticipation of library revenue.

* Includes \$20,000 in anticipation of bond issue.

* Includes \$600 trust funds borrowed for water purposes.

TABLE III. — *Relation of Indebtedness to Valuation — 1913.*

NOTE. The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1913, together with the supplemental assessment of December, 1913, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes *funded or fixed* debt and also temporary debt. If the amount of tax loans (see foot-notes 2, 5, and 6, Table II), temporary loan in anticipation of library revenue (see foot-note 3, Table II) and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Towns. (Population over 5,000)	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1913	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Athol,	8,536	8.5	\$5,866,540	\$548,450.00	\$50,906.97	\$497,543.03
2 Natick,	9,866	6.6	8,874,400	654,365.00	67,182.51	587,182.49
3 Hudson,	6,743	6.5	4,156,585	270,250.00	-	270,250.00
4 Amesbury,	9,894	6.3	6,639,464	415,000.00	-	415,000.00
5 Attleborough,	16,215	6.2	20,322,243	1,425,700.00	168,425.76	1,257,274.24
6 Stoughton,	6,316	5.8	4,047,025	234,000.00	-	234,000.00
7 Franklin,	5,641	5.8	4,724,050	272,000.00	-	272,000.00
8 Wakefield,	11,404	5.5	11,672,748	638,000.00	-	638,000.00
9 Concord,	6,421	5.4	9,000,726	578,300.00	90,213.38	488,086.62
10 Reading,	5,818	5.1	7,189,663	366,800.00	-	366,800.00
11 Swampscott,	6,204	5.0	13,285,759	730,050.00	62,669.84	667,380.16
12 Abington,	5,455	4.7	3,553,447	167,600.00	-	167,600.00
13 Framingham,	12,948	4.7	15,825,580	910,716.92	69,237.20	741,479.72
14 Peabody,	15,721	4.6	15,096,500	712,000.00	24,410.57	687,589.43
15 Watertown,	12,875	4.5	17,642,165	802,225.00	-	802,225.00
16 North Attleborough,	9,562	4.5	9,608,570	534,570.00	100,721.13	433,848.87
17 Winthrop,	10,132	4.4	15,523,100	664,647.49	-	664,647.49
18 Revere,	18,219	4.3	20,665,735	896,997.00	-	896,997.00
19 Gardner,	14,699	4.3	10,575,490	456,037.50	-	456,037.50
20 Stoneham,	7,090	4.3	5,358,890	229,022.84	-	229,022.84
21 West Springfield,	9,224	4.3	9,223,349	495,300.00	101,645.00	393,655.00
22 Methuen,	11,448	4.2	8,441,105	437,400.00	86,258.26	351,141.74
23 Needham,	5,026	4.1	7,864,725	321,400.00	-	321,400.00
24 Ipswich,	5,777	4.1	5,507,915	298,350.00	73,305.87	225,044.13
25 Westfield,	10,044	4.0	10,953,064	436,100.00	-	436,100.00
26 Orange,	5,282	3.9	4,060,080	160,000.00	-	160,000.00
27 Westborough,	5,446	3.7	3,284,948	170,750.00	48,712.60	122,037.40
28 Clinton,	13,075	3.7	9,161,629	548,800.00	208,727.42	340,072.58
29 Leominster,	17,580	3.7	13,317,300	714,564.00	227,451.01	487,112.99
30 Danvers,	9,407	3.7	7,620,018	327,650.00	49,018.53	278,631.47
31 Marblehead,	7,338	3.5	11,169,551	421,500.00	26,083.72	395,416.28
32 Easthampton,	8,524	3.3	7,395,443	240,500.00	-	240,500.00
33 Arlington,	11,187	3.2	15,069,561	554,200.00	75,841.75	478,358.25
34 Whitman,	7,292	3.2	5,587,769	224,750.00	45,874.03	178,875.97
35 Mansfield,	5,183	3.2	4,426,045	167,500.00	46,869.94	120,630.06
36 Norwood,	8,014	3.1	15,710,030	529,835.00	39,246.08	490,588.92
37 Grafton,	5,705	3.0	3,063,960	93,030.00	-	93,030.00
38 Winchester,	9,309	3.0	16,523,889	499,500.00	-	499,500.00
39 North Andover,	5,529	2.8	5,593,201	221,000.00	64,080.22	156,919.78
40 Saugus,	8,047	2.7	6,689,334	201,000.00	15,495.32	182,504.68
41 Milford,	13,055	2.7	10,314,893	277,986.18	-	277,986.18
42 Fairhaven,	5,122	2.7	4,103,418	110,104.24	-	110,104.24
43 Braintree,	8,066	2.6	8,759,571	440,000.00	208,032.87	231,967.13
44 Andover,	7,301	2.6	8,197,124	256,000.00	39,237.43	216,762.57
45 Belmont,	5,542	2.6	8,363,320	292,000.00	74,890.81	217,109.19
46 Adams,	13,026	2.3	6,527,163	165,415.00	17,912.66	147,502.34
47 Winchendon,	5,678	2.2	4,324,261	96,240.00	-	96,240.00
48 Southbridge,	12,592	2.1	7,433,566	189,150.00	25,679.63	163,470.37
49 Palmer,	8,610	2.1	5,283,628	113,660.00	-	113,660.00
50 Rockland,	6,928	2.1	5,767,647	123,500.00	-	123,500.00
51 Weymouth,	12,895	1.9	11,531,710	622,500.00	398,075.00	224,425.00
52 Northbridge,	8,807	1.9	5,540,773	104,500.00	-	104,500.00
53 Middleborough,	8,214	1.9	4,996,907	93,950.00	-	93,950.00
54 Wellesley,	5,413	1.7	18,298,443	469,000.00	153,830.92	315,169.08
55 Amherst,	5,112	1.7	5,297,167	131,700.00	40,893.87	90,806.13
56 Plymouth,	12,141	1.7	13,059,600	215,533.20	-	215,533.20
57 Dedham,	9,284	1.5	14,983,110	231,536.50	-	231,536.50
58 Brookline,	27,782	1.3	120,517,100	1,559,575.00	-	1,559,575.00
59 Milton,	7,924	1.2	30,217,994	365,556.18	-	365,556.18
60 Ware,	8,774	1.2	5,300,735	63,720.00	-	63,720.00
61 Maynard,	6,590	1.1	4,106,135	132,600.00	86,310.68	46,289.32
62 Spencer,	6,740	1.1	3,559,599	274,339.25	235,537.87	38,801.38
63 Great Barrington,	5,926	1.0	7,016,614	103,750.00	30,081.35	73,668.65
64 Greenfield,	10,427	1.0	11,502,252	114,965.00	-	114,965.00
65 Bridgewater,	7,688	0.9	3,939,307	35,000.00	-	35,000.00
66 Montague,	6,866	0.7	4,643,908	33,700.00	-	33,700.00
67 Webster,	11,509	0.7	7,699,599	66,600.00	15,275.00	51,325.00
68 Blackstone,	5,648	0.6	2,423,925	15,500.00	-	15,500.00
69 Chelmsford,	5,010	0.4	4,472,835	19,350.00	-	19,350.00
70 Easton,	5,139	-	7,009,552	-	-	-
70 Towns,	637,815	-	\$735,494,280	\$25,237,291.30	\$3,071,135.25	\$22,166,156.05

TABLE IV. — *Debt Transactions for 1913 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments. These payments are shown in Table V, on page 125. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 78 to 117, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes, excepting in the town of Abington, where \$3,000 of water bonds were refunded.

Towns. (Population over 5,000)	INCURRED						CANCELLED						
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cem-tery Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Brookline, . . .	\$238,500.00	—	\$800,000.00	\$250,000.00	—	—	\$157,250.00	\$24,481.00	—	\$800,000.00	\$255,000.00	—	—
Revere, . . .	14,528.00	\$15,000.00	310,000.00	—	—	—	85,270.00	13,000.00	—	285,000.00	—	—	—
Leominster, . . .	125,000.00	—	207,500.00	—	\$1,450.00	—	6,500.00	10,000.00	—	225,000.00	—	—	—
Attleborough, . . .	125,000.00	—	160,000.00	—	—	—	48,800.00	11,000.00	—	160,000.00	—	—	—
Westfield, . . .	93,000.00	—	30,000.00	—	—	—	24,200.00	13,000.00	—	30,000.00	—	—	—
Peabody, . . .	42,000.00	—	75,000.00	—	—	—	22,000.00	17,000.00	—	75,000.00	—	—	—
Gardner, . . .	2,000.00	—	90,000.00	—	—	—	25,887.50	12,000.00	—	90,000.00	—	—	—
Clinton, . . .	—	—	100,000.00	—	—	—	37,750.00	3,000.00	—	100,000.00	—	—	—
Millis, . . .	—	—	60,000.00	—	—	—	14,000.00	—	—	60,000.00	—	—	—
Adams, . . .	8,625.00	—	40,000.00	—	25.00	—	17,000.00	—	—	40,000.00	—	—	—
Frammingham, . . .	140,000.00	—	180,000.00	—	750.00	—	39,550.00	11,000.00	—	186,000.00	—	—	—
Weymouth, . . .	18,000.00	—	170,000.00	1,600.00	—	—	8,000.00	—	—	170,000.00	1,150.00	—	—
Watertown, . . .	107,500.00	—	250,000.00	—	—	—	56,500.00	15,000.00	—	250,000.00	—	—	—
Southbridge, . . .	68,500.00	—	65,000.00	—	—	—	22,050.00	—	—	65,000.00	—	—	—
Weymouth, . . .	10,000.00	—	175,000.00	—	—	—	23,250.00	14,666.66	—	140,000.00	—	—	—
Woburn, . . .	24,000.00	—	80,000.00	—	—	—	15,000.00	36,800.00	—	80,000.00	—	—	—
Methuen, . . .	40,000.00	1,000.00	249,000.00	—	—	—	17,000.00	9,000.00	—	243,000.00	—	—	—
Wakefield, . . .	50,500.00	28,000.00	249,000.00	—	—	\$8,475.21	* 17,000.00	15,000.00	—	223,000.00	—	—	—
Wilmington, . . .	—	10,000.00	117,000.00	—	—	282.71	* 95,350.00	8,000.00	—	108,000.00	—	—	\$248.02
Greenfield, . . .	35,465.00	—	100,000.00	—	—	—	59,200.00	—	—	100,000.00	—	—	—
Arlington, . . .	100,320.90	—	350,000.00	—	—	—	64,173.50	6,000.00	—	355,000.00	35,000.00	—	—
Winthrop, . . .	54,000.00	—	35,000.00	17,500.00	—	—	10,500.00	12,000.00	—	95,000.00	17,500.00	—	1,612.02
Amesbury, . . .	6,000.00	2,200.00	220,000.00	—	—	—	35,300.00	6,400.00	—	215,000.00	—	—	—
Natick, . . .	—	—	130,000.00	—	—	—	25,400.00	17,345.00	—	130,000.00	—	—	—
North Attleborough, . . .	23,000.00	—	105,000.00	—	—	—	7,750.00	6,500.00	—	105,000.00	—	—	—
Danvers, . . .	—	7,000.00	135,000.00	—	—	—	12,000.00	15,000.00	—	140,000.00	—	—	—
Worcester, . . .	32,000.00	—	90,000.00	—	—	—	27,996.50	—	—	90,000.00	—	—	—
Dedham, . . .	13,000.00	—	80,000.00	—	—	—	10,000.00	4,000.00	—	70,000.00	—	—	—
West Springfield, . . .	—	—	25,000.00	30,000.00	—	306.00	11,000.00	—	—	25,000.00	15,000.00	—	—
Northbridge, . . .	16,000.00	—	25,000.00	—	—	—	9,450.00	2,700.00	—	30,000.00	—	—	—
Ware, . . .	6,000.00	—	30,000.00	—	—	—	—	—	—	30,000.00	—	—	—
Palmer, . . .	26,400.00	—	20,000.00	—	—	—	39,821.85	—	—	20,000.00	—	—	—
Attol, . . .	48,000.00	—	95,000.00	—	—	—	14,250.00	8,000.00	—	80,000.00	—	—	—
Easthampton, . . .	25,000.00	—	90,000.00	—	—	—	4,000.00	6,500.00	—	65,000.00	—	—	—

* Includes \$12,000 school loan cancelled.

† In anticipation of library revenue.

TABLE IV. — Debt Transactions for 1913 Classified by Character of Obligation — Concluded.

TOWNS. (Population over 5,000)	INCURRED						CANCELLED						
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Middleborough,	-	-	\$70,000.00	-	-	-	\$7,300.00	\$3,000.00	-	\$70,000.00	-	-	-
Braintree,	-	-	85,000.00	-	-	-	16,000.00	2,500.00	-	80,000.00	-	-	-
Saugus,	-	\$7,000.00	130,000.00	-	-	-	7,000.00	6,500.00	-	132,000.00	-	-	-
Norwood,	\$185,935.00	-	85,000.00	-	\$52.94	-	28,655.00	12,200.00	-	50,000.00	-	-	-
Milton,	25,000.00	-	185,000.00	-	-	\$4.25	16,000.00	11,000.00	-	182,000.00	-	-	-
Bridgewater,	20,000.00	-	125,000.00	-	-	-	5,000.00	18,500.00	-	33,000.00	-	-	-
Marblehead,	125,000.00	-	125,000.00	-	-	-	14,000.00	18,500.00	-	125,000.00	-	-	-
Andover,	-	-	60,000.00	-	-	-	29,000.00	10,000.00	-	60,000.00	-	-	-
Whitman,	9,000.00	3,000.00	100,000.00	-	-	1,737.33	12,850.00	51,000.00	-	100,000.00	-	-	-
Stoneham,	-	10,000.00	130,000.00	-	1,600.00	3,758.90	9,000.00	6,000.00	-	125,000.00	-	5,000.00	-
Rockland,	-	-	100,000.00	-	-	-	11,500.00	6,000.00	-	70,000.00	-	-	-
Montague,	-	-	35,000.00	-	-	-	12,000.00	11,850.00	-	45,000.00	-	-	-
Hudson,	3,000.00	15,000.00	12,000.00	-	-	-	10,100.00	11,850.00	-	25,000.00	-	-	-
Spencer,	-	-	20,000.00	-	46.29	-	14,000.00	500.00	-	20,000.00	\$20,000.00	-	-
Concord,	35,800.00	52,500.00	120,000.00	-	-	-	12,500.00	500.00	-	110,000.00	-	-	-
Maynard,	-	-	15,000.00	-	-	-	3,800.00	14,000.00	-	70,000.00	-	-	-
Stoughton,	25,000.00	-	65,000.00	-	-	-	30,000.00	5,000.00	-	100,000.00	-	-	-
Swampscott,	52,600.00	5,400.00	125,000.00	-	-	-	38,098.00	3,600.00	-	100,000.00	-	-	-
Great Barrington,	6,750.00	-	25,000.00	-	-	-	9,000.00	14,800.00	\$100.00	25,000.00	-	-	-
Reading,	10,200.00	41,000.00	115,000.00	-	-	-	11,200.00	14,800.00	-	115,000.00	-	3,000.00	-
Ipswich,	10,000.00	7,000.00	75,000.00	\$2,000.00	-	-	8,395.00	2,550.00	-	60,000.00	2,000.00	-	-
Grafton,	-	-	15,000.00	7,300.00	-	-	3,350.00	5,500.00	-	15,000.00	-	-	-
Winchendon,	15,500.00	1,000.00	60,000.00	-	-	-	2,000.00	5,500.00	-	51,692.13	-	-	-
Blackstone,	8,500.00	-	50,000.00	-	-	-	3,000.00	3,000.00	-	50,000.00	-	-	-
Franklin,	-	25,000.00	30,000.00	-	-	-	3,700.00	7,000.00	-	30,000.00	-	-	-
Belmont,	20,500.00	5,000.00	65,000.00	12,000.00	-	-	17,000.00	1,000.00	-	65,000.00	-	-	-
North Andover,	-	-	75,000.00	-	-	-	5,000.00	3,000.00	-	75,000.00	-	-	-
Abington,	40,000.00	3,000.00	75,000.00	20,000.00	-	-	3,200.00	7,500.00	-	70,000.00	20,000.00	-	40.93
Westborough,	-	-	35,000.00	-	-	-	2,750.00	27,000.00	-	40,000.00	-	-	-
Wellesley,	-	10,000.00	100,000.00	-	-	-	17,000.00	6,000.00	-	100,000.00	-	-	-
Orange,	45,500.00	-	24,000.00	-	-	-	3,000.00	2,000.00	-	24,000.00	18,000.00	-	2,673.04
Mansfield,	-	-	60,000.00	-	-	-	6,500.00	2,000.00	-	70,000.00	5,000.00	-	-
Easton,	-	-	25,000.00	5,000.00	-	-	35,000.00	-	-	35,000.00	-	-	-
Fairhaven,	15,164.24	-	30,000.00	-	-	-	13,847.50	-	-	30,000.00	-	-	-
Amherst,	40,000.00	-	20,000.00	-	-	-	10,300.00	-	-	20,000.00	-	-	-
Needham,	10,000.00	-	187,500.00	20,000.00	-	-	7,000.00	7,275.00	-	182,000.00	-	-	-
Chelmsford,	4,500.00	-	41,000.00	-	-	-	2,400.00	-	-	53,500.00	-	-	-
70 TOWNS,	\$2,180,345.14	\$249,100.00	\$7,385,000.00	\$399,400.00	\$2,924.23	\$14,564.40	\$1,437,442.85	\$538,067.66	\$100.00	\$7,154,192.13	\$417,650.00	\$12,117.14	\$6,781.28

1 Trust funds borrowed for water purposes.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1913.*

TOWNS. (Population over 5,000)	AGGRE- GATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline,	\$23,903.54	—	\$23,903.54	\$16,720.71	\$7,182.83	—
Revere,	12,550.70	—	12,550.70	4,379.86	1,922.77	\$6,248.07
Attleborough,	9,350.00	\$9,350.00	—	—	—	—
Weymouth,	377.01	—	377.01	—	377.01	—
Watertown,	7,425.97	—	7,425.97	2,168.45	1,051.33	4,206.19
Wakefield,	3,171.78	—	3,171.78	2,473.48	698.30	—
Arlington,	10,841.90	—	10,841.90	3,824.84	2,538.46	4,478.60
Wintrop,	7,999.37	—	7,999.37	3,692.12	830.02	3,477.23
Winchester,	5,143.34	—	5,143.34	3,800.70	1,342.64	—
Dedham,	5,010.00	2,458.05	2,551.95	1,615.28	936.67	—
Braintree,	293.73	—	293.73	—	293.73	—
Saugus,	434.86	—	434.86	—	434.86	—
Milton,	10,249.85	—	10,249.85	3,916.50	2,748.41	3,584.94
Stoneham,	3,815.02	—	3,815.02	1,182.45	400.35	2,232.22
Swampscott,	3,186.36	—	3,186.36	—	726.64	2,459.72
Great Barrington,	1,000.00	1,000.00	—	—	—	—
Belmont,	8,960.75	3,075.00	5,885.75	2,268.36	1,641.04	1,976.35
Wellesley,	950.55	—	950.55	—	950.55	—
Needham,	416.32	—	416.32	—	416.32	—
Totals,	\$115,081.05	\$15,883.05	\$99,198.00	\$46,042.75	\$24,491.93	\$28,663.32

The following towns over 5,000 population made no sinking and loan fund payment in 1913 to the State on account of grade crossings and metropolitan sewer, park, and water systems: —

Abington	Easton	Methuen	Reading
Adams	Fairhaven	Middleborough	Rockland
Amesbury	Frammingham	Milford	Southbridge
Amherst	Franklin	Montague	Spencer
Andover	Gardner	Natick	Stoughton
Athol	Grafton	North Andover	Ware
Blackstone	Greenfield	North Attleborough	Webster
Bridgewater	Hudson	Northbridge	Westborough
Chelmsford	Ipswich	Norwood	Westfield
Clinton	Leominster	Orange	West Springfield
Concord	Mansfield	Palmer	Whitman
Danvers	Marblehead	Peabody	Winchendon
Easthampton	Maynard	Plymouth	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1913.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline, . . .	\$205,634.54	\$181,731.00	—	\$23,903.54	88.4	—	11.6
Revere, . . .	110,820.70	98,270.00	—	12,550.70	88.7	—	11.3
Leominster, . . .	27,500.00	3,000.00	\$24,500.00	—	10.9	89.1	—
Attleborough, . . .	83,150.00	59,800.00	14,000.00	9,350.00	71.9	16.8	11.3
Westfield, . . .	37,200.00	37,200.00	—	—	100.0	—	—
Peabody, . . .	39,800.00	39,000.00	800.00	—	98.0	2.0	—
Gardner, . . .	37,887.50	37,887.50	—	—	100.0	—	—
Clinton, . . .	40,750.00	40,750.00	—	—	100.0	—	—
Milford, . . .	14,000.00	14,000.00	—	—	100.0	—	—
Adams, . . .	21,100.00	17,000.00	4,100.00	—	80.6	19.4	—
Framingham, . . .	54,300.00	50,550.00	3,750.00	—	93.1	6.9	—
Weymouth, . . .	22,877.01	8,000.00	14,500.00	377.01	35.0	63.4	1.6
Watertown, . . .	78,925.97	71,500.00	—	7,425.97	90.6	—	9.4
Southbridge, . . .	22,800.00	22,050.00	750.00	—	96.7	3.3	—
Plymouth, . . .	37,918.66	37,918.66	—	—	100.0	—	—
Webster, . . .	20,561.14	19,561.14	1,000.00	—	95.1	4.9	—
Methuen, . . .	16,322.00	13,000.00	3,322.00	—	79.6	20.4	—
Wakefield, . . .	35,171.78	32,000.00	—	3,171.78	91.0	—	9.0
Arlington, . . .	47,791.90	24,950.00	12,000.00	10,841.90	52.2	25.1	22.7
Greenfield, . . .	59,200.00	59,200.00	—	—	100.0	—	—
Winthrop, . . .	78,172.87	70,173.50	—	7,999.37	89.8	—	10.2
Amesbury, . . .	22,500.00	22,500.00	—	—	100.0	—	—
Natick, . . .	28,638.38	15,500.00	13,138.38	—	54.1	45.9	—
North Attleborough, . . .	40,465.00	32,745.00	7,720.00	—	80.9	19.1	—
Danvers, . . .	21,591.00	7,750.00	13,841.00	—	35.9	64.1	—
Winchester, . . .	33,260.48	28,117.14	—	5,143.34	84.5	—	15.5
Dedham, . . .	33,008.50	27,996.50	—	5,010.00	84.8	—	15.2
West Springfield, . . .	26,500.00	14,000.00	12,500.00	—	52.8	47.2	—
Northbridge, . . .	11,000.00	11,000.00	—	—	100.0	—	—
Ware, . . .	12,150.00	12,150.00	—	—	100.0	—	—
Palmer, . . .	18,821.85	18,821.85	—	—	100.0	—	—
Athol, . . .	24,550.00	22,250.00	2,300.00	—	90.6	9.4	—
Easthampton, . . .	10,500.00	10,500.00	—	—	100.0	—	—
Middleborough, . . .	10,300.00	10,300.00	—	—	100.0	—	—
Braintree, . . .	24,343.73	18,500.00	5,550.00	293.73	76.0	22.8	1.2
Saugus, . . .	14,587.36	13,500.00	652.50	434.86	92.5	4.5	3.0
Norwood, . . .	42,855.00	40,855.00	2,000.00	—	95.3	4.7	—
Milton, . . .	40,249.85	30,000.00	—	10,249.85	74.5	—	25.5
Bridgewater, . . .	5,000.00	5,000.00	—	—	100.0	—	—
Marblehead, . . .	33,500.00	32,500.00	1,000.00	—	97.0	3.0	—
Andover, . . .	21,176.73	19,000.00	2,176.73	—	89.7	10.3	—
Whitman, . . .	16,750.00	13,850.00	2,900.00	—	82.7	17.3	—
Stonham, . . .	23,815.02	20,000.00	—	3,815.02	84.0	—	16.0
Rockland, . . .	17,500.00	17,500.00	—	—	100.0	—	—
Montague, . . .	12,000.00	12,000.00	—	—	100.0	—	—
Hudson, . . .	21,950.00	21,950.00	—	—	100.0	—	—
Spencer, . . .	6,925.00	4,400.00	2,525.00	—	63.5	36.5	—
Concord, . . .	22,720.00	13,000.00	9,720.00	—	57.2	42.8	—
Maynard, . . .	12,800.00	3,800.00	9,000.00	—	29.7	70.3	—
Stoughton, . . .	19,000.00	19,000.00	—	—	100.0	—	—
Swampscott, . . .	47,882.36	41,696.00	3,000.00	3,186.36	87.1	6.3	6.6
Great Barrington, . . .	15,750.00	12,000.00	2,750.00	1,000.00	76.2	17.5	6.3
Reading, . . .	26,100.00	26,100.00	—	—	100.0	—	—
Ipswich, . . .	15,267.17	11,245.00	4,022.17	—	73.7	26.3	—
Grafton, . . .	3,350.00	3,350.00	—	—	100.0	—	—
Winchendon, . . .	7,500.00	7,500.00	—	—	100.0	—	—
Blackstone, . . .	3,000.00	3,000.00	—	—	100.0	—	—
Franklin, . . .	10,700.00	10,700.00	—	—	100.0	—	—
Belmont, . . .	31,312.08	18,000.00	4,351.33	8,960.75	57.5	13.9	28.6
North Andover, . . .	9,500.00	8,000.00	1,500.00	—	84.2	15.8	—
Abington, . . .	7,700.00	7,700.00	—	—	100.0	—	—
Westborough, . . .	6,250.00	2,750.00	3,500.00	—	44.0	56.0	—
Wellesley, . . .	29,950.55	26,000.00	3,000.00	950.55	86.8	10.0	3.2
Orange, . . .	12,500.00	12,500.00	—	—	100.0	—	—
Mansfield, . . .	7,600.00	5,000.00	2,600.00	—	65.8	34.2	—
Easton, . . .	—	—	—	—	—	—	—
Fairhaven, . . .	9,847.50	9,847.50	—	—	100.0	—	—
Amherst, . . .	10,300.00	10,300.00	—	—	100.0	—	—
Needham, . . .	14,791.32	14,375.00	—	416.32	97.2	—	2.8
Chelmsford, . . .	2,400.00	2,400.00	—	—	100.0	—	—
70 Towns, . . .	\$1,992,038.95	\$1,688,488.79	\$128,469.11	\$115,081.05	84.8	9.4	5.8

¹ School loan amounting to \$12,000 was cancelled.

DIVISION C.

CASH BALANCES.

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TABLE VII. — *Cash Balances.*

Towns. (Population over 5,000)	CASH AT BEGINNING OF 1913					CASH AT END OF 1913				
	Total	General	Sinking Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Public Trust Fund	Private Trust Funds and Accounts
Brookline,	\$115,081.90	\$111,936.92	-	\$3,144.98	-	\$97,253.65	\$92,952.45	-	\$4,301.20	-
Revere,	50,184.42	50,184.42	-	-	-	26,331.03	26,331.03	-	-	-
Leominster,	179,031.63	178,761.23	-	270.40	\$50.00	293,403.89	293,403.89	-	279.40	\$60.00
Attleborough,	144,281.20	137,018.36	\$4,814.40	2,418.53	-	165,086.44	164,076.84	\$650.76	358.84	-
Westfield,	47,576.17	38,252.92	-	-	9,323.25	87,996.38	81,248.41	-	-	6,747.97
Peabody,	112,456.19	111,720.88	735.31	-	-	116,054.92	115,654.30	400.62	-	-
Gardner,	49,215.50	49,215.50	-	-	-	51,530.03	51,530.03	-	-	-
Clinton,	27,301.36	24,302.80	1,152.59	1,845.97	-	20,330.89	14,387.94	4,616.27	1,826.68	-
Milford,	11,820.29	11,404.12	-	416.17	-	7,955.20	7,506.03	-	449.17	-
Adams,	10,031.90	9,083.69	326.65	621.65	-	27,664.30	16,511.14	912.66	10,240.50	-
Frammingham,	54,644.94	38,420.48	10,139.62	6,084.84	-	123,108.98	110,754.65	5,237.20	7,117.13	-
Weymouth,	4,872.11	1,844.65	2,772.39	255.07	-	18,812.50	12,673.52	5,937.96	151.02	-
Watertown,	42,378.00	42,351.45	-	-	26.55	91,475.58	91,449.03	-	-	26.55
Southbridge,	15,694.68	15,694.68	-	-	-	33,947.41	33,947.41	-	-	-
Plymouth,	1,298.30	1,298.30	-	-	-	4,937.53	4,937.53	-	-	-
Webster,	25,933.56	25,933.56	-	-	-	22,165.99	21,140.99	1,025.00	-	-
Methuen,	37,696.23	35,027.63	2,668.60	-	-	41,777.61	38,719.35	3,058.26	-	-
Wakefield,	3,299.16	163.49	-	2,016.67	1,119.00	14,236.37	12,867.37	141.50	-	1,369.00
Arlington,	21,323.29	18,348.14	28.81	81.85	2,864.49	11,712.76	9,113.16	-	-	2,458.10
Greenfield,	3,336.92	3,336.92	-	-	-	6,105.67	6,105.67	-	-	-
Winthrop,	51,381.41	51,360.88	-	-	20.53	30,522.08	30,501.55	-	-	20.53
Amesbury,	28,080.71	28,080.71	-	-	-	32,918.89	32,918.89	-	-	-
Natick,	102,185.72	99,460.56	2,725.16	-	-	29,748.97	24,728.09	4,820.04	-	200.84
North Attleborough,	45,679.45	41,724.50	3,851.33	103.62	-	33,871.83	33,439.71	174.11	147.24	110.77
Danvers,	19,991.58	18,358.57	1,633.01	-	-	16,243.98	12,178.94	4,042.66	22.38	-
Winchester,	22,710.34	18,250.77	-	4,459.57	-	14,280.07	10,221.77	-	4,058.30	-
Dedham,	63,422.20	62,150.93	-	421.21	850.06	62,979.73	61,289.06	-	857.33	833.33
West Springfield,	17,699.68	16,109.57	1,500.11	-	-	6,697.09	6,052.09	645.00	-	-
Northbridge,	30,162.13	30,162.13	-	-	-	35,968.72	35,968.72	-	-	-
Ware,	17,688.93	17,688.93	-	-	-	8,162.63	8,162.63	-	-	-
Palmer,	55,643.29	55,643.29	-	-	-	11,284.97	11,284.97	-	-	-
Athol,	31,797.92	30,893.71	-	1,404.21	-	31,008.30	29,439.15	-	1,569.15	-
Easthampton,	10,603.05	10,525.71	-	77.34	-	35,630.21	35,528.55	-	101.66	-

TOWNS OVER 5,000 POPULATION.

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Middleborough,	15,754.28	15,754.28	-	144.52	-	18,496.43	-	-	35.94	-	1,131.63
Braintree,	58,585.21	58,440.69	-	-	-	43,523.20	-	-	-	-	-
Saugus,	24,458.98	22,545.11	1,943.87	-	-	19,893.98	695.32	-	-	-	-
Norwood,	53,063.72	53,063.72	-	-	-	34,299.88	-	-	-	-	-
Milton,	45,875.78	45,633.57	-	242.21	-	57,183.21	-	-	250.56	-	206.25
Bridgewater,	6,648.31	6,648.31	-	-	-	1,414.19	-	-	-	-	-
Marblehead,	28,380.99	19,838.59	6,542.40	-	-	87,479.80	-	-	6,511.18	-	-
Andover,	26,510.23	22,701.77	3,808.46	-	-	23,432.01	-	-	3,239.10	-	-
Whitman,	27,246.04	27,246.04	-	-	-	7,491.92	-	-	-	-	-
Stoneham,	15,938.26	15,938.26	-	-	-	6,764.00	-	-	-	-	-
Rockland,	18,295.40	18,295.40	-	-	-	42,711.53	-	-	-	-	-
Montague,	7,698.28	7,698.28	-	-	-	4,866.35	-	-	-	-	-
Hudson,	27,492.45	27,001.31	-	491.14	-	31,437.56	-	-	554.54	-	-
Spencer,	5,945.97	4,495.32	1,450.65	-	-	16,577.20	-	-	-	-	-
Concord,	25,346.07	8,795.71	14,064.39	2,450.97	35.00	30,732.53	11,444.33	-	2,054.92	10.00	-
Maynard,	10,606.99	9,007.00	1,061.25	538.74	-	16,479.68	530.14	-	838.74	-	-
Stoughton,	17,650.85	17,647.11	-	3.74	-	13,416.07	-	-	7.39	-	-
Swampscott,	3,312.61	2,558.63	753.98	-	-	4,890.86	69.84	-	-	-	-
Great Barrington,	16,591.88	4,285.40	-	12,306.48	-	20,726.24	-	-	11.75	1,360.44	-
Reading,	10,364.52	8,202.49	-	972.95	1,189.08	29,355.55	-	-	-	-	-
Ipwich,	15,482.23	13,474.93	1,986.25	21.05	-	33,858.45	621.77	-	23.55	-	-
Grafton,	20,744.50	20,096.19	-	663.12	15.19	24,842.63	-	-	710.20	22.44	-
Winchendon,	12,953.53	9,446.43	-	3,537.10	-	13,772.75	-	-	1,281.02	-	-
Blackstone,	12,234.69	12,234.69	-	-	-	15,918.66	-	-	-	-	-
Franklin,	22,036.36	22,036.36	-	-	-	19,154.05	-	-	-	14.55	-
Belmont,	10,170.64	8,381.05	1,749.59	-	40.00	6,852.73	409.22	-	-	-	-
North Andover,	17,293.21	14,866.42	-	572.46	1,855.33	16,593.65	-	-	734.65	2,184.36	-
Abington,	6,104.75	6,104.75	-	-	-	2,633.13	-	-	-	-	-
Westborough,	17,376.55	15,890.74	283.47	1,232.34	-	8,103.54	592.60	-	1,314.03	-	-
Wellesley,	50,922.46	39,363.67	11,558.79	-	-	48,219.20	2,330.92	-	-	-	-
Orange,	146.69	146.69	-	-	-	17,655.15	-	-	-	-	-
Mansfield,	23,788.62	22,171.75	1,586.87	-	-	10,778.89	1,304.94	-	-	-	-
Easton,	16,675.26	16,532.59	-	142.68	-	10,359.63	-	-	140.95	-	-
Fairhaven,	5,234.34	4,817.71	-	416.63	-	27,070.13	-	-	24,898.18	-	-
Amherst,	3,917.44	3,917.44	-	-	-	7,431.11	-	-	-	-	-
Needham,	39,512.25	39,512.25	-	-	-	21,804.15	-	-	-	-	-
Chelmsford,	3,264.91	3,264.91	-	-	-	534.71	-	-	-	-	-
70 TOWNS,	\$2,176,023.59	\$2,632,194.95	1,645,787.69	\$57,659.97	\$17,328.45	\$2,409,653.55	\$1,449,771.12	\$74,067.09	\$16,704.76	\$16,704.76	\$16,704.76

* Includes \$2,460.53 investment fund cash.

* Includes \$2,506.86 investment fund cash.

PART III.

TOWNS UNDER 5,000 POPULATION.

Fiscal Years of Towns under 5,000 Population.

The data given in the tables in Part III are for the fiscal years ending in the several towns, as follows:

Towns. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report	Towns. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report
Acton,	Feb. 1, 1914	18	170, 171	Goshen,	Feb. 1, 1914	60	254, 255
Acushnet,	Dec. 31, 1913	26	186, 187	Gosnold,	Mar. 9, 1914	62	258, 259
Agawam,	Jan. 31, 1914	7	148, 149	Granby,	Feb. 1, 1914	47	228, 229
Alford,	Mar. 1, 1914	60	254, 255	Granville,	Feb. 1, 1914	46	226, 227
Ashburnham,	Dec. 31, 1913	19	172, 173	Greenwich,	Mar. 1, 1914	55	244, 245
Ashby,	Dec. 31, 1913	44	222, 223	Groton,	Feb. 5, 1914	17	168, 169
Ashfield,	Jan. 29, 1914	42	218, 219	Groveland,	Dec. 31, 1913	15	164, 165
Ashland,	Jan. 31, 1914	27	188, 189	Hadley,	Feb. 10, 1914	21	176, 177
Auburn,	Mar. 1, 1914	14	162, 163	Halifax,	Dec. 31, 1913	52	238, 239
Avon,	Dec. 31, 1913	20	174, 175	Hamilton,	Dec. 31, 1913	24	182, 183
Ayer,	Feb. 28, 1914	11	156, 157	Hampden,	Mar. 5, 1914	49	232, 233
Barnstable,	Dec. 31, 1913	3	140, 141	Hancock,	Feb. 28, 1914	54	242, 243
Barre,	Dec. 31, 1913	9	152, 153	Hanover,	Dec. 31, 1913	15	164, 165
Becket,	Feb. 28, 1914	43	220, 221	Hanson,	Dec. 31, 1913	23	180, 181
Bedford,	Dec. 31, 1913	35	204, 205	Hardwick,	Jan. 31, 1914	6	146, 147
Belchertown,	Feb. 1, 1914	20	174, 175	Harvard,	Feb. 16, 1914	40	214, 215
Bellingham,	Feb. 1, 1914	26	186, 187	Harwich,	Dec. 31, 1913	19	172, 173
Berkley,	Dec. 31, 1913	42	218, 219	Hatfield,	Mar. 1, 1914	21	176, 177
Berlin,	Feb. 1, 1914	44	222, 223	Hawley,	Feb. 1, 1914	56	246, 247
Bernardston,	Mar. 1, 1914	47	228, 229	Heath,	Feb. 1, 1914	58	250, 251
Billerica,	Feb. 28, 1914	11	156, 157	Hingham,	Dec. 31, 1913	1	136, 137
Blandford,	Feb. 1, 1914	48	230, 231	Hinsdale,	Feb. 28, 1914	38	210, 211
Bolton,	Mar. 1, 1914	47	228, 229	Holbrook,	Dec. 31, 1913	10	154, 155
Bourne,	Dec. 31, 1913	13	160, 161	Holden,	Mar. 1, 1914	18	170, 171
Boxborough,	Mar. 4, 1914	59	252, 253	Holland,	Feb. 9, 1914	62	258, 259
Boxford,	Dec. 31, 1913	48	230, 231	Holliston,	Dec. 31, 1913	11	156, 157
Boylston,	Feb. 1, 1914	49	232, 233	Hopedale,	Dec. 31, 1913	17	168, 169
Brewster,	Feb. 1, 1914	50	234, 235	Hopkinton,	Jan. 31, 1914	13	160, 161
Brimfield,	Mar. 2, 1914	45	224, 225	Hubbardston,	Dec. 31, 1913	40	214, 215
Brookfield,	Dec. 31, 1913	16	166, 167	Hull,	Dec. 31, 1913	19	172, 173
Buckland,	Feb. 1, 1914	28	190, 191	Huntington,	Feb. 1, 1914	30	194, 195
Burlington,	Dec. 31, 1913	51	236, 237	Kingston,	Dec. 31, 1913	14	162, 163
Canton,	Dec. 31, 1913	2	138, 139	Lakeville,	Dec. 31, 1913	37	208, 209
Carlisle,	Feb. 1, 1914	52	238, 239	Lancaster,	Mar. 1, 1914	13	160, 161
Carver,	Dec. 31, 1913	27	188, 189	Lanesborough,	Mar. 1, 1914	43	220, 221
Charlemont,	Feb. 1, 1914	41	216, 217	Lee,	Feb. 6, 1914	5	144, 145
Charlton,	Feb. 7, 1914	20	174, 175	Leicester,	Feb. 1, 1914	8	150, 151
Chatham,	Dec. 31, 1913	28	190, 191	Lenox,	Dec. 31, 1913	9	152, 153
Cheshire,	Mar. 1, 1914	29	192, 193	Leverett,	Feb. 15, 1914	48	230, 231
Chester,	Feb. 1, 1914	32	198, 199	Lexington,	Dec. 31, 1913	1	136, 137
Chesterfield,	Feb. 1, 1914	52	238, 239	Leyden,	Feb. 14, 1914	58	250, 251
Chilmark,	Feb. 20, 1914	59	252, 253	Lincoln,	Feb. 1, 1914	36	206, 207
Clarksburg,	Mar. 1, 1914	35	204, 205	Littleton,	Mar. 2, 1914	35	204, 205
Cohasset,	Dec. 31, 1913	12	158, 159	Longmeadow,	Jan. 31, 1914	39	212, 213
Colrain,	Jan. 31, 1914	25	184, 185	Ludlow,	Jan. 31, 1914	1	136, 137
Conway,	Feb. 1, 1914	35	204, 205	Lunenburg,	Dec. 31, 1913	32	198, 199
Cummington,	Feb. 1, 1914	50	234, 235	Lynnfield,	Feb. 1, 1914	43	220, 221
Dalton,	Mar. 1, 1914	6	146, 147	Manchester,	Dec. 31, 1913	12	158, 159
Dana,	Feb. 1, 1914	48	230, 231	Marion,	Jan. 31, 1914	30	194, 195
Dartmouth,	Jan. 31, 1914	3	140, 141	Marshfield,	Dec. 31, 1913	25	184, 185
Deerfield,	Feb. 1, 1914	16	166, 167	Mashpee,	Dec. 31, 1913	60	254, 255
Dennis,	Jan. 1, 1914	23	180, 181	Mattapoisett,	Jan. 1, 1914	34	202, 203
Dighton,	Dec. 31, 1913	15	164, 165	Medfield,	Jan. 31, 1914	7	148, 149
Douglas,	Mar. 1, 1914	17	168, 169	Medway,	Jan. 31, 1914	12	158, 159
Dover,	Dec. 31, 1913	46	226, 227	Mendon,	Dec. 31, 1913	44	222, 223
Dracut,	Feb. 1, 1914	7	148, 149	Merrimac,	Dec. 31, 1913	17	168, 169
Dudley,	Mar. 1, 1914	4	142, 143	Middlefield,	Feb. 1, 1914	58	250, 251
Dunstable,	Dec. 31, 1913	56	246, 247	Middleton,	Dec. 31, 1913	37	208, 209
Duxbury,	Dec. 31, 1913	26	186, 187	Millbury,	Feb. 23, 1914	2	138, 139
East Bridgewater,	Dec. 31, 1913	7	148, 149	Millis,	Jan. 31, 1914	31	196, 197
Eastham,	Dec. 31, 1913	53	240, 241	Monroe,	Feb. 28, 1914	61	256, 257
East Longmeadow,	Feb. 20, 1914	29	192, 193	Monson,	Mar. 1, 1914	2	138, 139
Edgartown,	Mar. 14, 1914	36	206, 207	Monterey,	Mar. 14, 1914	57	248, 249
Egremont,	Mar. 2, 1914	50	234, 235	Montgomery,	Mar. 1, 1914	61	256, 257
Enfield,	Mar. 1, 1914	44	222, 223	Mount Washington,	Mar. 11, 1914	63	260, 261
Erving,	Dec. 31, 1913	37	208, 209	Nahant,	Feb. 15, 1914	36	206, 207
Essex,	Dec. 31, 1913	28	190, 191	Nantucket,	Dec. 31, 1913	9	152, 153
Falmouth,	Dec. 31, 1913	8	150, 151	New Ashford,	Mar. 10, 1914	63	260, 261
Florida,	Feb. 10, 1914	57	248, 249	New Braintree,	Feb. 1, 1914	54	242, 243
Foxborough,	Dec. 31, 1913	5	144, 145	Newbury,	Jan. 31, 1914	29	192, 193
Freetown,	Dec. 31, 1913	30	194, 195	New Marlborough,	Mar. 1, 1914	38	210, 211
Gay Head,	Feb. 19, 1914	62	258, 259	New Salem,	Feb. 1, 1914	60	254, 255
Georgetown,	Dec. 31, 1913	22	178, 179	Norfolk,	Jan. 31, 1914	42	218, 219
Gill,	Feb. 16, 1914	43	220, 221	Northborough,	Dec. 31, 1913	26	186, 187

Fiscal Years of Towns under 5,000 Population — Concluded.

Towns. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report	Towns. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report
North Brookfield, .	Feb. 16, 1914	9	152, 153	Southwick, .	Mar. 1, 1914	41	216, 217
Northfield, .	Jan. 31, 1914	28	190, 191	Sterling, .	Feb. 1, 1914	33	200, 201
North Reading, .	Dec. 31, 1913	40	214, 215	Stockbridge, .	Apr. 1, 1914	22	178, 179
Norton, .	Dec. 31, 1913	12	158, 159	Stow, .	Mar. 16, 1914	38	210, 211
Norwell, .	Dec. 31, 1913	31	196, 197	Sturbridge, .	Dec. 31, 1913	22	178, 179
Oak Bluffs, .	Feb. 10, 1914	39	212, 213	Sudbury, .	Feb. 28, 1914	38	210, 211
Oakham, .	Mar. 1, 1914	52	238, 239	Sunderland, .	Mar. 1, 1914	40	214, 215
Orleans, .	Dec. 31, 1913	39	212, 213	Sutton, .	Mar. 1, 1914	8	150, 151
Otis, .	Feb. 1, 1914	53	240, 241	Swansea, .	Dec. 31, 1913	21	176, 177
Oxford, .	Jan. 31, 1914	8	150, 151	Templeton, .	Feb. 1, 1914	5	144, 145
Paxton, .	Feb. 1, 1914	56	246, 247	Tewksbury, .	Jan. 31, 1914	6	146, 147
Pelham, .	Feb. 15, 1914	54	242, 243	Tisbury, .	Feb. 6, 1914	36	206, 207
Pembroke, .	Dec. 31, 1913	33	200, 201	Tolland, .	Feb. 28, 1914	62	258, 259
Pepperell, .	Mar. 1, 1914	10	154, 155	Topsfield, .	Feb. 1, 1914	37	208, 209
Peru, .	Mar. 2, 1914	61	256, 257	Townsend, .	Dec. 31, 1913	24	182, 183
Petersham, .	Feb. 1, 1914	47	228, 229	Truro, .	Dec. 31, 1913	49	232, 233
Phillipston, .	Feb. 1, 1914	55	244, 245	Tynsborough, .	Dec. 31, 1913	45	224, 225
Plainfield, .	Jan. 31, 1914	57	248, 249	Tyringham, .	Mar. 1, 1914	53	250, 251
Plainville, .	Jan. 31, 1914	32	198, 199	Upton, .	Feb. 1, 1914	20	174, 175
Plympton, .	Dec. 31, 1913	51	236, 237	Uxbridge, .	Dec. 31, 1913	3	140, 141
Prescott, .	Feb. 15, 1914	59	252, 253	Wales, .	Feb. 28, 1914	59	252, 253
Princeton, .	Jan. 31, 1914	46	226, 227	Walpole, .	Dec. 31, 1913	2	138, 139
Provincetown, .	Dec. 31, 1913	3	140, 141	Wareham, .	Dec. 31, 1913	5	144, 145
Randolph, .	Dec. 31, 1913	4	142, 143	Warren, .	Feb. 1, 1914	4	142, 143
Raynham, .	Dec. 31, 1913	25	184, 185	Warwick, .	Feb. 14, 1914	54	242, 243
Rehoboth, .	Jan. 1, 1914	21	176, 177	Washington, .	Feb. 28, 1914	60	254, 255
Richmond, .	Mar. 1, 1914	49	232, 233	Wayland, .	Feb. 28, 1914	16	166, 167
Rochester, .	Jan. 31, 1914	39	212, 213	Wellfleet, .	Dec. 31, 1913	41	216, 217
Rockport, .	Dec. 31, 1913	4	142, 143	Wendell, .	Feb. 15, 1914	53	240, 241
Rowe, .	Feb. 14, 1914	55	244, 245	Wenham, .	Dec. 31, 1913	41	216, 217
Rowley, .	Dec. 31, 1913	32	198, 199	West Boylston, .	Mar. 2, 1914	34	202, 203
Royalston, .	Dec. 31, 1913	46	226, 227	West Bridgewater, .	Dec. 31, 1913	16	166, 167
Russell, .	Feb. 1, 1914	42	218, 219	West Brookfield, .	Feb. 1, 1914	33	200, 201
Rutland, .	Mar. 1, 1914	24	182, 183	Westford, .	Feb. 1, 1914	10	154, 155
Salisbury, .	Dec. 31, 1913	27	188, 189	Westhampton, .	Feb. 1, 1914	56	246, 247
Sandisfield, .	Feb. 28, 1914	51	236, 237	Westminster, .	Feb. 1, 1914	33	200, 201
Sandwich, .	Dec. 31, 1913	27	188, 189	West Newbury, .	Jan. 31, 1914	30	194, 195
Savoy, .	Mar. 5, 1914	53	240, 241	Weston, .	Feb. 28, 1914	19	172, 173
Scituate, .	Dec. 31, 1913	13	160, 161	Westport, .	Dec. 31, 1913	10	154, 155
Seekonk, .	Feb. 18, 1914	14	162, 163	West Stookbridge, .	Mar. 1, 1914	34	202, 203
Sharon, .	Dec. 31, 1913	15	164, 165	West Tisbury, .	Feb. 12, 1914	55	244, 245
Sheffield, .	Mar. 1, 1914	23	180, 181	Westwood, .	Jan. 31, 1914	34	202, 203
Shelburne, .	Dec. 31, 1913	29	192, 193	Whately, .	Feb. 12, 1914	45	224, 225
Sherborn, .	Feb. 1, 1914	31	196, 197	Wilbraham, .	Feb. 16, 1914	14	162, 163
Shirley, .	Mar. 1, 1914	18	170, 171	Williamsburg, .	Feb. 1, 1914	18	170, 171
Shrewsbury, .	Jan. 31, 1914	22	178, 179	Williamstown, .	Feb. 28, 1914	6	146, 147
Shutesbury, .	Feb. 20, 1914	61	256, 257	Wilmington, .	Dec. 31, 1913	23	180, 181
Somerset, .	Dec. 31, 1913	11	156, 157	Windsor, .	Feb. 10, 1914	57	248, 249
Southampton, .	Dec. 31, 1913	45	224, 225	Worthington, .	Feb. 1, 1914	51	236, 237
Southborough, .	Dec. 31, 1913	24	182, 183	Wrentham, .	Jan. 31, 1914	25	184, 185
South Hadley, .	Dec. 31, 1913	1	136, 137	Yarmouth, .	Dec. 31, 1913	31	196, 197

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

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TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 1.

RECEIPTS.	Hingham POPULATION 4,965	Ludlow POPULATION 4,948	Lexington POPULATION 4,918	South Hadley POPULATION 4,894
REVENUE.	\$175,846.36	\$78,814.31	\$233,453.31	\$74,387.81
General,	134,219.18	75,208.31	193,270.30	66,347.04
<i>Taxes,</i>	<i>133,858.18</i>	<i>74,171.90</i>	<i>179,655.71</i>	<i>64,854.31</i>
Property and poll,	114,838.17	72,708.11	159,246.91	54,069.00
Corporation, bank, etc.,	18,414.01	1,463.79	20,408.80	10,185.31
<i>Licenses and permits,</i>	<i>65.60</i>	<i>282.75</i>	<i>111.80</i>	<i>216.50</i>
<i>Fines and forfeits,</i>	<i>339.76</i>	<i>350.50</i>	<i>625.34</i>	<i>191.30</i>
<i>Grants and gifts,</i>	<i>665.74</i>	<i>405.16</i>	<i>12,977.35</i>	<i>1,684.93</i>
For expenses,	563.74	403.16	977.35	1,684.93
For outlays,	—	—	12,000.00	—
All other,	—	—	—	—
Commercial,	41,627.18	3,606.00	40,123.11	8,040.77
<i>Special assessments,</i>	<i>2,750.88</i>	<i>977.43</i>	<i>2,929.85</i>	<i>1,439.69</i>
To meet expenses,	2,750.98	977.43	2,760.18	1,439.69
To meet outlays,	—	—	189.67	—
<i>Privileges,</i>	<i>3,611.45</i>	<i>252.65</i>	<i>2,109.65</i>	<i>1,285.25</i>
<i>Departmental,</i>	<i>10,644.60</i>	<i>1,705.45</i>	<i>4,835.84</i>	<i>3,598.87</i>
General government,	36.00	—	504.90	—
Protection of persons and property,	1,049.55	45.73	687.87	165.93
Health and sanitation,	—	32.42	—	42.48
Highways,	2,520.99	679.05	192.85	291.20
Charities,	2,085.36	47.25	1,148.52	1,845.80
Soldiers' benefits,	2,576.00	479.00	822.00	785.00
Education,	2,376.70	335.50	890.70	349.91
Libraries,	—	—	200.00	33.57
Recreation,	—	86.50	389.00	—
Unclassified,	—	—	—	85.08
<i>Public service enterprises,</i>	<i>23,427.65</i>	<i>—</i>	<i>26,586.41</i>	<i>—</i>
Electric light,	23,427.65	—	—	—
Water,	—	—	26,446.50	—
All other,	—	—	79.91	—
<i>Cemeteries,</i>	<i>—</i>	<i>118.00</i>	<i>680.61</i>	<i>—</i>
Interest,	1,198.50	552.47	3,068.75	1,716.86
On sinking funds,	—	—	—	866.90
On trust and investment funds,	40.40	290.46	2,005.99	—
All other,	1,152.10	262.01	1,087.76	849.96
NON-REVENUE.	\$24,451.69	\$57,226.80	\$171,296.76	\$162,039.04
Offsets to outlays,	77.50	—	2,836.24	180.00
<i>Departmental,</i>	<i>77.50</i>	<i>—</i>	<i>937.66</i>	<i>150.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,948.68</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	56,702.65	45,000.00	139,800.00	141,168.20
<i>Loans, general purposes,</i>	<i>6,000.00</i>	<i>—</i>	<i>45,000.00</i>	<i>80,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>4,800.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>1,687.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>50,000.00</i>	<i>45,000.00</i>	<i>90,000.00</i>	<i>60,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>16.50</i>	<i>—</i>	<i>—</i>	<i>1,168.20</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	450.07	—	3,439.10	3,635.00
<i>From sinking funds,</i>	<i>450.07</i>	<i>—</i>	<i>3,439.10</i>	<i>3,635.00</i>
All other,	—	—	—	—
Refunds,	487.03	3.26	490.30	997.01
Agency, trust, and investment,	26,734.44	12,223.54	24,683.12	17,088.83
<i>Taxes and licenses for State,</i>	<i>16,843.20</i>	<i>8,240.85</i>	<i>16,080.00</i>	<i>6,561.00</i>
<i>Taxes for county,</i>	<i>11,091.24</i>	<i>3,743.68</i>	<i>8,112.12</i>	<i>3,991.89</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>234.77</i>	<i>491.00</i>	<i>8.08</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,527.86</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$175,923.86	\$78,814.31	\$236,339.55	\$74,537.81
Premiums,	15.50	—	—	1,168.20
Municipal indebtedness,	56,687.15	45,000.00	139,800.00	140,000.00
Transfers and refunds,	937.10	3.26	3,929.40	4,632.01
Agency, trust, and investment,	26,734.44	12,223.54	24,683.12	17,088.83
Total receipts,	\$260,208.05	\$136,041.11	\$404,752.07	\$257,426.85
Balance on hand, including funds,	51,160.87	3,176.86	38,536.24	25,574.25
GRAND TOTAL,	\$311,453.72	\$139,217.97	\$443,288.31	\$283,001.10

Graded According to Population of 1910.

GROUP 1.

PAYMENTS.	Hingham POPULATION 4,965	Ludlow POPULATION 4,948	Lexington POPULATION 4,918	South Hadley POPULATION 4,894
Maintenance,	\$143,401.72	\$52,353.92	\$152,583.70	\$62,903.35
<i>Departmental,</i>	<i>118,120.46</i>	<i>51,726.53</i>	<i>144,008.49</i>	<i>62,903.35</i>
General government,	9,423.00	2,586.23	11,254.28	4,230.87
Protection of persons and property,	20,030.28	2,707.53	32,999.31	3,788.30
Health and sanitation,	3,547.17	1,651.00	4,040.72	2,333.59
Highways,	23,498.76	10,727.38	30,591.88	17,621.04
Charities,	10,627.45	4,127.82	6,112.35	4,666.13
Soldiers' benefits,	4,810.20	352.00	666.71	794.00
Education,	36,754.85	27,626.62	46,619.89	27,302.79
Libraries,	100.00	349.69	6,245.22	1,557.87
Recreation,	1,496.37	—	3,654.09	47.56
Unclassified,	5,832.38	1,598.06	1,824.04	561.20
<i>Public service enterprises,</i>	<i>27,281.26</i>	<i>—</i>	<i>6,779.55</i>	<i>—</i>
Electric light,	27,281.26	—	—	—
Water,	—	—	6,689.80	—
All other,	—	—	89.75	—
<i>Cemeteries,</i>	<i>—</i>	<i>627.59</i>	<i>1,735.66</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>60.00</i>	<i>—</i>
Interest,	5,072.75	3,314.30	21,757.39	2,309.84
<i>Loans, general purposes,</i>	<i>4,872.75</i>	<i>3,314.30</i>	<i>8,719.02</i>	<i>2,309.84</i>
<i>Loans, public service enterprises,</i>	<i>200.00</i>	<i>—</i>	<i>13,068.37</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	50,413.15	1,338.62	105,818.30	40,549.52
<i>Departmental,</i>	<i>46,954.53</i>	<i>1,338.62</i>	<i>90,885.79</i>	<i>40,549.52</i>
General government,	15,168.36	—	125.25	12,543.45
Protection of persons and property,	10,680.28	358.25	1,646.32	—
Health and sanitation,	475.70	—	845.86	11,286.82
Highways,	10,308.29	509.51	6,132.00	3,731.22
Charities,	—	—	—	—
Education,	7,351.45	470.86	35,203.01	12,988.03
Libraries,	—	—	—	—
Recreation,	470.45	—	46,933.35	—
Unclassified,	2,500.00	—	—	—
<i>Public service enterprises,</i>	<i>3,458.62</i>	<i>—</i>	<i>14,932.41</i>	<i>—</i>
Electric light,	3,458.62	—	—	—
Water,	—	—	14,932.41	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	66,501.92	55,000.00	95,850.53	72,450.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>14,814.77</i>	<i>5,000.00</i>	<i>36,850.53</i>	<i>2,450.00</i>
<i>Bonds refunded, current year,</i>	<i>1,687.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>50,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	450.07	—	3,439.10	3,635.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,635.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>450.07</i>	<i>—</i>	<i>3,439.10</i>	<i>—</i>
Refunds,	457.03	3.26	490.30	997.01
Agency, trust, and investment,	26,734.44	12,217.35	25,261.10	29,197.58
<i>Taxes and licenses for State,</i>	<i>15,843.20</i>	<i>8,240.25</i>	<i>16,080.00</i>	<i>6,561.00</i>
<i>Taxes for county,</i>	<i>11,091.24</i>	<i>3,748.52</i>	<i>8,112.12</i>	<i>3,991.89</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>228.58</i>	<i>1,068.98</i>	<i>12,116.83</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,527.86</i>
RECAPITULATION.				
Maintenance and interest,	\$148,474.47	\$55,668.22	\$174,371.09	\$65,213.19
Permanent debt (except from sinking funds),	14,814.77	5,000.00	35,850.53	2,450.00
Sinking fund requirements from revenue,	—	—	—	3,635.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	50,413.15	1,338.62	105,818.20	40,549.52
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	1,687.15	—	—	—
Temporary loans,	50,000.00	50,000.00	60,000.00	70,000.00
Transfers (except to sinking funds) and refunds,	937.10	3.26	3,929.40	997.01
Agency, trust, and investment,	26,734.44	12,217.35	25,261.10	29,197.58
Total payments,	\$293,061.06	\$124,227.45	\$446,230.32	\$212,042.30
Balance on hand, including funds,	18,397.64	14,990.52	58,057.99	50,958.80
GRAND TOTAL,	\$311,458.72	\$139,217.97	\$444,286.31	\$263,001.10

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 2.

RECEIPTS.	Walpole POPULATION 4,892	Canton POPULATION 4,797	Monson POPULATION 4,758	Millbury POPULATION 4,740
REVENUE.	\$106,894.68	\$144,665.05	\$55,482.90	\$86,615.90
General,	79,876.71	119,547.77	39,485.34	77,493.09
<i>Taxes,</i>	<i>77,336.84</i>	<i>118,837.82</i>	<i>36,780.16</i>	<i>69,703.56</i>
Property and poll,	66,882.30	95,965.34	30,448.13	66,555.76
Corporation, bank, etc.,	10,453.94	22,272.48	6,332.03	4,147.80
<i>Licenses and permits,</i>	<i>861.00</i>	<i>68.00</i>	<i>47.00</i>	<i>4,854.25</i>
<i>Fines and forfeits,</i>	<i>548.00</i>	<i>628.00</i>	<i>—</i>	<i>88.37</i>
<i>Grants and gifts,</i>	<i>1,731.47</i>	<i>818.86</i>	<i>2,658.18</i>	<i>2,846.91</i>
For expenses,	1,731.47	818.95	2,658.18	1,344.84
For outlays,	—	—	—	1,502.07
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	26,717.97	25,017.28	15,997.56	9,122.81
<i>Special assessments,</i>	<i>563.65</i>	<i>100.50</i>	<i>165.02</i>	<i>791.47</i>
To meet expenses,	563.65	—	—	791.47
To meet outlays,	—	100.50	165.02	—
<i>Privileges,</i>	<i>907.91</i>	<i>870.88</i>	<i>1,839.88</i>	<i>2,005.68</i>
<i>Departmental,</i>	<i>3,682.86</i>	<i>5,440.81</i>	<i>6,868.93</i>	<i>3,765.86</i>
General government,	1,195.25	428.25	446.50	1,236.72
Protection of persons and property,	219.63	1,248.11	260.93	103.47
Health and sanitation,	—	30.00	—	—
Highways,	54.54	112.15	—	62.02
Charities,	765.59	2,592.71	3,194.72	546.35
Soldiers' benefits,	610.00	623.00	1,176.00	1,246.00
Education,	434.37	234.99	742.04	108.00
Libraries,	171.94	60.00	—	12.48
Recreation,	106.54	—	—	440.82
Unclassified,	25.00	113.60	38.74	—
<i>Public service enterprises,</i>	<i>20,650.69</i>	<i>15,455.01</i>	<i>6,875.30</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	20,650.69	15,455.01	6,875.30	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,836.95</i>	<i>660.23</i>	<i>986.42</i>
<i>Interest,</i>	<i>1,012.86</i>	<i>1,913.13</i>	<i>598.20</i>	<i>1,553.31</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	141.20	589.56	536.49	587.08
All other,	871.66	1,323.57	61.71	966.23
NON-REVENUE.	\$194,832.01	\$122,938.48	\$33,412.45	\$119,532.12
Offsets to outlays,	273.00	1,847.21	1,500.00	8,622.93
<i>Departmental,</i>	<i>273.00</i>	<i>800.00</i>	<i>1,500.00</i>	<i>8,622.93</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>847.21</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	178,300.00	100,750.00	9,500.00	88,523.12
<i>Loans, general purposes,</i>	<i>66,500.00</i>	<i>750.00</i>	<i>—</i>	<i>61,630.00</i>
<i>Loans, public service enterprises,</i>	<i>1,700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>110,000.00</i>	<i>100,000.00</i>	<i>9,500.00</i>	<i>35,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>100.00</i>	<i>—</i>	<i>—</i>	<i>.62</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,892.50</i>
Transfers,	221.79	601.66	1,500.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	221.79	601.66	1,500.00	—
Refunds,	41.96	841.82	1,964.22	104.88
Agency, trust, and investment,	15,995.26	18,897.89	8,948.23	22,281.19
<i>Taxes and licenses for State,</i>	<i>11,200.00</i>	<i>11,616.26</i>	<i>5,871.40</i>	<i>9,037.30</i>
<i>Taxes for county,</i>	<i>4,691.69</i>	<i>4,524.13</i>	<i>2,366.57</i>	<i>2,946.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>103.57</i>	<i>2,757.60</i>	<i>711.26</i>	<i>10,297.89</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$106,867.68	\$146,512.26	\$56,982.90	\$95,238.83
Premiums,	—	—	—	1,892.50
Municipal indebtedness,	178,300.00	100,750.00	9,500.00	86,630.62
Transfers and refunds,	263.75	1,443.38	3,464.22	104.88
Agency, trust, and investment,	15,995.26	18,897.89	8,948.23	22,281.19
Total receipts,	\$302,426.69	\$367,603.53	\$78,895.35	\$206,148.02
Balance on hand, including funds,	737.50	\$0,914.99	2,612.62	4,366.31
GRAND TOTAL,	\$302,164.19	\$368,518.52	\$81,407.97	\$210,514.33

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 2.

PAYMENTS.	Walpole POPULATION 4,892	Canton POPULATION 4,797	Monson POPULATION 4,758	Millbury POPULATION 4,740
Maintenance,	\$95,013.33	\$100,484.08	\$47,254.23	\$68,683.63
<i>Departmental,</i>	<i>83,882.87</i>	<i>88,982.04</i>	<i>44,674.73</i>	<i>66,781.08</i>
General government,	6,361.04	7,894.32	3,063.49	5,654.64
Protection of persons and property,	11,030.84	14,137.47	3,542.26	10,409.88
Health and sanitation,	714.09	3,397.59	510.52	1,163.49
Highways,	16,966.93	22,218.90	9,157.91	11,699.60
Charities,	4,985.10	7,062.72	5,066.72	4,720.82
Soldiers' benefits,	717.00	1,020.50	1,132.00	1,872.00
Education,	37,626.91	27,662.66	21,518.78	25,168.00
Libraries,	3,406.10	3,148.45	300.00	907.96
Recreation,	890.06	969.88	—	3,874.18
Unclassified,	1,284.96	1,469.55	283.05	1,310.45
<i>Public service enterprises,</i>	<i>11,330.66</i>	<i>9,740.87</i>	<i>1,543.09</i>	—
Electric light,	—	—	—	—
Water,	11,330.66	9,740.87	1,543.09	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>1,711.17</i>	<i>1,136.48</i>	<i>1,902.60</i>
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	\$,134.24	\$,826.74	1,429.23	1,549.16
<i>Loans, general purposes,</i>	<i>4,160.24</i>	<i>6,366.74</i>	<i>299.23</i>	<i>1,549.16</i>
<i>Loans, public service enterprises,</i>	<i>3,974.00</i>	<i>3,160.00</i>	<i>1,140.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	\$5,910.90	\$2,974.76	4,155.26	45,936.88
<i>Departmental,</i>	<i>53,385.14</i>	<i>11,447.74</i>	<i>4,155.26</i>	<i>45,936.88</i>
General government,	661.72	240.00	—	—
Protection of persons and property,	827.11	430.29	—	5,500.00
Health and sanitation,	233.26	—	—	—
Highways,	8,594.12	10,068.74	4,155.26	7,033.11
Charities,	—	—	—	—
Education,	41,569.70	494.71	—	36,403.77
Libraries,	—	214.00	—	—
Recreation,	1,439.23	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,585.76</i>	<i>21,006.64</i>	—	—
Electric light,	—	—	—	—
Water,	2,585.76	21,006.64	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>580.38</i>	—	—
Municipal indebtedness,	\$6,208.08	102,209.22	14,500.00	51,620.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>21,500.00</i>	<i>13,209.22</i>	<i>5,000.00</i>	<i>16,620.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>70,000.00</i>	<i>90,000.00</i>	<i>9,500.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>4,908.08</i>	—	—	—
Transfers,	\$21.79	\$61.56	1,500.00	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>221.79</i>	<i>601.56</i>	<i>1,500.00</i>	—
Refunds,	\$1.96	\$41.82	1,964.22	104.88
Agency, trust, and investment,	\$15,937.09	\$18,897.89	\$,948.23	\$2,442.79
<i>Taxes and licenses for State,</i>	<i>11,200.00</i>	<i>11,616.26</i>	<i>6,871.40</i>	<i>2,037.30</i>
<i>Taxes for county,</i>	<i>4,691.69</i>	<i>4,624.13</i>	<i>2,966.57</i>	<i>2,946.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>95.40</i>	<i>2,767.50</i>	<i>711.26</i>	<i>10,459.49</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$103,147.87	\$109,960.82	\$48,693.51	\$70,232.78
Permanent debt (except from sinking funds),	21,300.00	13,209.22	5,000.00	16,620.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	55,910.90	32,974.76	4,155.26	48,936.88
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	74,908.08	90,000.00	9,500.00	35,000.00
Transfers (except to sinking funds) and refunds,	263.75	1,443.38	3,464.22	104.88
Agency, trust, and investment,	15,987.09	18,897.89	8,948.23	22,442.79
Total payments,	\$271,517.69	\$266,486.07	\$79,761.22	\$193,337.33
Balance on hand, including funds,	30,646.60	\$2,032.45	1,646.75	17,177.00
GRAND TOTAL,	\$302,164.19	\$268,518.52	\$81,407.97	\$210,514.33

¹ Includes \$8,500 of debt paid from proceeds of sale of town farm.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 3.

RECEIPTS.	Barnstable POPULATION 4,676	Uxbridge POPULATION 4,671	Dartmouth POPULATION 4,378	Provincetown POPULATION 4,369
REVENUE.	\$133,026.99	\$71,940.13	\$90,618.30	\$74,108.94
General,	127,671.44	50,997.66	82,635.01	59,211.96
<i>Taxes,</i>	<i>126,373.40</i>	<i>49,396.78</i>	<i>81,633.55</i>	<i>56,486.68</i>
Property and poll,	119,880.14	43,451.61	62,739.67	54,826.29
Corporation, bank, etc.,	6,493.26	5,945.17	18,898.88	1,600.39
<i>Licenses and permits,</i>	<i>256.00</i>	<i>110.00</i>	<i>117.00</i>	<i>483.00</i>
<i>Fines and forfeits,</i>	<i>233.28</i>	<i>264.21</i>	<i>133.44</i>	<i>340.00</i>
<i>Grants and gifts,</i>	<i>795.78</i>	<i>1,226.69</i>	<i>746.02</i>	<i>1,962.30</i>
For expenses,	795.78	1,226.69	746.02	1,962.30
For outlays,	—	—	—	—
<i>All other,</i>	<i>13.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	5,355.55	20,943.50	7,983.19	14,896.96
<i>Special assessments,</i>	<i>152.50</i>	<i>730.08</i>	<i>15.41</i>	<i>—</i>
To meet expenses,	152.50	730.08	15.41	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>1,107.75</i>	<i>4,411.96</i>	<i>—</i>
<i>Departmental,</i>	<i>3,797.14</i>	<i>2,878.96</i>	<i>2,222.31</i>	<i>3,624.54</i>
General government,	33.65	642.00	47.58	1,205.03
Protection of persons and property,	148.12	260.27	79.83	400.17
Health and sanitation,	—	—	20.00	15.00
Highways,	405.00	14.10	157.90	120.45
Charities,	852.95	790.39	1,319.53	657.39
Soldiers' benefits,	2,018.00	564.00	1,066.00	922.00
Education,	338.32	413.64	113.03	189.50
Libraries,	—	85.35	18.44	64.50
Recreation,	—	—	—	—
Unclassified,	1.10	109.21	—	50.50
<i>Public service enterprises,</i>	<i>—</i>	<i>13,375.93</i>	<i>—</i>	<i>9,744.73</i>
Electric light,	—	—	—	—
Water,	—	13,375.93	—	9,744.73
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>130.00</i>
<i>Interest,</i>	<i>1,395.91</i>	<i>2,869.78</i>	<i>733.51</i>	<i>1,397.69</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,115.79	2,377.60	80.80	1,094.26
All other,	280.12	492.18	652.71	303.43
NON-REVENUE.	\$156,575.67	\$24,903.71	\$27,370.75	\$46,423.35
Offsets to outlays,	—	1,700.00	191.66	490.00
<i>Departmental,</i>	<i>—</i>	<i>1,700.00</i>	<i>191.56</i>	<i>490.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	131,250.00	38,844.89	50,128.58	29,450.00
<i>Loans, general purposes,</i>	<i>6,250.00</i>	<i>5,940.85</i>	<i>24,500.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,300.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>125,000.00</i>	<i>30,000.00</i>	<i>25,000.00</i>	<i>27,150.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>2,904.04</i>	<i>628.58</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	502.30	2,859.54	4.69	3,817.58
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>502.30</i>	<i>2,859.54</i>	<i>4.69</i>	<i>3,817.58</i>
Refunds,	438.39	49.83	103.75	1,572.98
Agency, trust, and investment,	26,384.98	11,439.45	16,942.17	11,099.29
<i>Taxes and licenses for State,</i>	<i>14,300.22</i>	<i>7,542.32</i>	<i>10,320.00</i>	<i>4,975.07</i>
<i>Taxes for county,</i>	<i>7,426.78</i>	<i>5,164.00</i>	<i>6,568.15</i>	<i>2,548.84</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,658.00</i>	<i>732.63</i>	<i>54.02</i>	<i>3,575.38</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$133,026.99	\$73,660.18	\$90,809.76	\$74,598.94
Premiums,	—	—	—	—
Municipal indebtedness,	131,250.00	38,844.89	50,128.58	29,450.00
Transfers and refunds,	940.69	2,919.37	108.44	5,390.56
Agency, trust, and investment,	26,384.98	11,439.45	16,942.17	11,099.29
Total receipts,	\$291,502.66	\$126,863.89	\$157,983.95	\$120,538.79
Balance on hand, including funds,	14,108.00	19,963.63	7,246.70	4,886.10
GRAND TOTAL,	\$305,710.66	\$146,827.52	\$165,235.65	\$125,424.89

Graded According to Population of 1910 — Continued.

GROUP 3.

PAYMENTS.	Barnstable POPULATION 4,676	Uxbridge POPULATION 4,671	Dartmouth POPULATION 4,378	Provincetown POPULATION 4,369
Maintenance,	\$85,319.89	\$66,843.35	\$70,426.68	\$49,799.38
<i>Departmental,</i>	<i>84,523.28</i>	<i>60,793.10</i>	<i>70,426.68</i>	<i>44,104.45</i>
General government,	8,038.37	5,667.69	5,433.07	5,336.95
Protection of persons and property,	4,180.79	6,745.34	2,768.04	4,204.53
Health and sanitation,	3,862.86	1,182.13	902.25	1,106.80
Highways,	20,420.72	12,253.97	20,877.50	6,245.54
Charities,	7,424.93	4,634.89	7,867.86	5,667.93
Soldiers' benefits,	2,581.75	586.75	1,416.00	872.00
Education,	36,830.22	26,997.21	29,958.54	18,865.10
Libraries,	—	2,186.24	1,037.72	1,136.01
Recreation,	—	94.20	—	21.25
Unclassified,	1,183.64	444.68	165.70	648.34
<i>Public service enterprises,</i>	<i>—</i>	<i>5,977.00</i>	<i>—</i>	<i>4,853.96</i>
Electric light,	—	—	—	—
Water,	—	5,977.00	—	4,853.96
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>776.61</i>	<i>59.00</i>	<i>—</i>	<i>840.97</i>
<i>Administration of trust funds,</i>	<i>20.00</i>	<i>14.25</i>	<i>—</i>	<i>—</i>
Interest,	7,085.04	4,804.39	3,048.60	5,039.59
<i>Loans, general purposes,</i>	<i>7,085.04</i>	<i>1,724.39</i>	<i>3,048.60</i>	<i>1,644.59</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>3,080.00</i>	<i>—</i>	<i>3,395.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	6,955.26	19,616.65	29,174.90	13,587.57
<i>Departmental,</i>	<i>6,955.26</i>	<i>17,058.32</i>	<i>29,174.90</i>	<i>5,571.17</i>
General government,	827.85	530.83	—	—
Protection of persons and property,	—	—	399.10	—
Health and sanitation,	92.05	62.54	3,787.99	572.97
Highways,	2,378.38	3,315.50	8,542.56	2,269.17
Charities,	—	—	—	149.75
Education,	3,506.98	13,149.45	16,445.25	2,579.28
Libraries,	—	—	—	—
Recreation,	150.00	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,558.33</i>	<i>—</i>	<i>8,016.40</i>
Electric light,	—	—	—	—
Water,	—	2,558.33	—	8,016.40
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	159,483.00	39,500.00	29,900.00	33,456.50
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>29,483.00</i>	<i>9,500.00</i>	<i>4,900.00</i>	<i>6,306.50</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>130,000.00</i>	<i>30,000.00</i>	<i>25,000.00</i>	<i>27,150.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	502.30	2,869.54	4.69	3,817.68
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>502.30</i>	<i>2,869.54</i>	<i>4.69</i>	<i>3,817.68</i>
Refunds,	438.39	49.83	103.75	1,572.98
Agency, trust, and investment,	26,302.42	11,290.74	16,942.17	10,022.10
<i>Taxes and licenses for State,</i>	<i>14,300.22</i>	<i>7,542.82</i>	<i>10,320.00</i>	<i>4,975.07</i>
<i>Taxes for county,</i>	<i>7,426.76</i>	<i>3,164.00</i>	<i>6,568.15</i>	<i>2,548.84</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,575.44</i>	<i>583.92</i>	<i>54.02</i>	<i>2,498.19</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$92,404.93	\$71,647.74	\$73,475.28	\$54,838.97
Permanent debt (except from sinking funds),	29,483.00	9,500.00	4,900.00	6,306.50
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	6,955.26	19,616.65	29,174.90	13,587.57
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	130,000.00	30,000.00	25,000.00	27,150.00
Transfers (except to sinking funds) and	940.69	2,919.27	108.44	5,390.56
refunds,	26,302.42	11,290.74	16,942.17	10,022.10
Agency, trust, and investment,	—	—	—	—
Total payments,	\$286,086.30	\$144,974.50	\$149,600.79	\$117,295.70
Balance on hand, including funds,	19,624.36	1,853.02	15,634.86	8,069.19
GRAND TOTAL,	\$305,710.66	\$146,827.52	\$165,235.65	\$125,364.89

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 4.

RECEIPTS.	Randolph POPULATION 4,301	Dudley POPULATION 4,267	Rockport POPULATION 4,211	Warren POPULATION 4,188
REVENUE.	\$30,197.11	\$53,558.05	\$97,964.06	\$57,644.42
General,	55,764.52	42,505.76	70,791.77	51,121.57
<i>Taxes,</i>	<i>54,695.54</i>	<i>36,397.64</i>	<i>70,272.30</i>	<i>42,552.46</i>
Property and poll,	47,175.08	31,625.41	66,870.58	40,618.71
Corporation, bank, etc.,	7,520.46	4,772.23	3,401.72	1,963.75
<i>Licenses and permits,</i>	<i>7.00</i>	<i>3,846.50</i>	<i>32.50</i>	<i>4,766.50</i>
<i>Fines and forfeits,</i>	<i>82.36</i>	<i>224.79</i>	<i>330.00</i>	<i>342.80</i>
<i>Grants and gifts,</i>	<i>979.62</i>	<i>2,036.83</i>	<i>156.97</i>	<i>3,459.81</i>
For expenses,	979.62	2,036.83	156.97	2,589.81
For outlays,	—	—	—	900.00
All other,	—	—	—	—
Commercial,	24,432.59	11,079.29	27,172.29	6,462.85
<i>Special assessments,</i>	<i>—</i>	<i>1,031.48</i>	<i>1,210.31</i>	<i>—</i>
To meet expenses,	—	—	1,210.31	—
To meet outlays,	—	1,031.48	—	—
<i>Privileges,</i>	<i>1,721.31</i>	<i>—</i>	<i>1,558.97</i>	<i>116.38</i>
<i>Departmental,</i>	<i>6,776.25</i>	<i>813.80</i>	<i>6,046.14</i>	<i>4,862.65</i>
General government,	—	2.00	642.45	1,003.50
Protection of persons and property,	—	65.78	593.35	181.03
Health and sanitation,	—	237.71	54.00	—
Highways,	27.00	—	254.00	17.77
Charities,	1,827.40	186.23	724.88	1,883.14
Soldiers' benefits,	4,142.00	143.00	2,644.00	784.00
Education,	779.85	162.00	4.25	993.11
Libraries,	—	17.08	116.70	—
Recreation,	—	—	11.50	—
Unclassified,	—	—	17,550.99	—
<i>Public service enterprises,</i>	<i>10,842.92</i>	<i>8,992.41</i>	<i>16,524.44</i>	<i>—</i>
Electric light,	—	—	1,026.55	—
Water,	10,842.92	8,992.41	16,524.44	—
All other,	—	10.00	211.60	101.00
<i>Cemeteries,</i>	<i>5,092.11</i>	<i>231.60</i>	<i>1,795.38</i>	<i>1,332.92</i>
Interest,	—	—	—	—
On sinking funds,	2,222.84	—	—	—
On trust and investment funds,	995.50	9.46	1,097.81	982.27
All other,	1,873.77	222.14	697.57	400.65
NON-REVENUE.	\$34,442.96	\$11,125.33	\$66,944.00	\$44,977.64
Offsets to outlays,	924.71	155.50	1,633.91	21.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>1,663.91</i>	<i>21.00</i>
<i>Public service enterprises,</i>	<i>924.71</i>	<i>155.50</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	68,505.00	3,000.00	50,030.00	25,500.00
<i>Loans, general purposes,</i>	<i>8,000.00</i>	<i>—</i>	<i>—</i>	<i>5,500.00</i>
<i>Loans, public service enterprises,</i>	<i>12,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>48,000.00</i>	<i>3,000.00</i>	<i>50,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>30.00</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	4,373.65	—	334.17	225.95
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	4,373.65	—	334.17	225.95
Refunds,	598.76	23.79	1,536.27	654.84
Agency, trust, and investment,	9,545.84	7,949.04	13,379.65	18,575.85
<i>Taxes and licenses for State,</i>	<i>5,600.00</i>	<i>6,855.00</i>	<i>7,074.03</i>	<i>6,030.50</i>
<i>Taxes for county,</i>	<i>2,345.84</i>	<i>2,073.00</i>	<i>4,870.93</i>	<i>2,037.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,800.00</i>	<i>41.04</i>	<i>1,634.69</i>	<i>10,508.35</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$81,121.82	\$53,740.55	\$99,627.97	\$57,665.42
Premiums,	—	—	—	—
Municipal indebtedness,	68,500.00	3,000.00	50,030.00	25,500.00
Transfers and refunds,	5,472.41	23.79	1,870.44	880.79
Agency, trust, and investment,	9,545.84	7,949.04	13,379.65	18,575.85
Total receipts,	\$164,640.07	\$64,713.38	\$164,908.06	\$102,632.06
Balance on hand, including funds,	10,690.79	13,321.95	8,933.31	3,179.54
GRAND TOTAL,	\$175,330.86	\$78,035.33	\$173,841.37	\$105,811.60

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 4.

PAYMENTS.	Randolph POPULATION 4,301	Dudley POPULATION 4,267	Rockport POPULATION 4,211	Warren POPULATION 4,188
Maintenance,	\$59,707.22	\$48,447.00	\$79,102.31	\$48,599.16
<i>Departmental,</i>	<i>54,710.21</i>	<i>45,232.26</i>	<i>67,687.41</i>	<i>47,566.30</i>
General government,	3,651.82	3,010.29	8,647.65	4,266.79
Protection of persons and property,	5,837.50	4,665.38	10,881.39	4,414.53
Health and sanitation,	536.59	2,849.67	879.73	1,022.59
Highways,	9,634.90	10,071.66	13,894.44	8,730.39
Charities,	8,028.29	5,015.96	7,431.73	5,283.75
Soldiers' benefits,	4,426.21	60.00	2,861.25	1,391.00
Education,	20,608.12	18,659.29	19,940.77	19,981.47
Libraries,	150.00	620.06	1,473.59	1,112.32
Recreation,	—	9.75	85.23	98.92
Unclassified,	1,236.78	270.20	1,591.63	1,264.54
<i>Public service enterprises,</i>	<i>4,973.01</i>	<i>3,101.25</i>	<i>10,232.17</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	4,973.01	3,101.25	10,232.17	—
All other,	—	—	53.40	—
<i>Cemeteries,</i>	<i>—</i>	<i>113.49</i>	<i>1,129.33</i>	<i>867.76</i>
<i>Administration of trust funds,</i>	<i>24.00</i>	<i>—</i>	<i>—</i>	<i>165.10</i>
Interest,	8,433.34	3,537.50	5,596.48	900.09
<i>Loans, general purposes,</i>	<i>3,887.34</i>	<i>37.60</i>	<i>2,156.48</i>	<i>900.09</i>
<i>Loans, public service enterprises,</i>	<i>4,546.00</i>	<i>3,500.00</i>	<i>3,440.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	19,420.36	6,762.77	7,463.05	6,089.96
<i>Departmental,</i>	<i>8,196.65</i>	<i>5,665.12</i>	<i>6,119.82</i>	<i>6,089.96</i>
General government,	6,847.00	56.68	739.00	489.96
Protection of persons and property,	—	—	351.25	—
Health and sanitation,	50.00	—	124.04	—
Highways,	—	772.69	4,443.25	5,415.00
Charities,	629.04	—	—	—
Education,	670.61	1,833.75	462.28	185.00
Libraries,	—	—	—	—
Recreation,	—	3,000.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>11,223.71</i>	<i>1,099.65</i>	<i>1,343.23</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	11,223.71	1,099.65	1,343.23	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	52,100.00	3,000.00	57,036.00	24,720.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,100.00</i>	<i>—</i>	<i>7,000.00</i>	<i>14,720.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>48,000.00</i>	<i>3,000.00</i>	<i>50,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>36.00</i>	<i>—</i>
Transfers,	4,873.65	—	334.17	225.95
<i>To sinking funds from revenue,</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,373.65</i>	<i>—</i>	<i>334.17</i>	<i>225.95</i>
Refunds,	598.76	23.79	1,536.27	654.84
Agency, trust, and investment,	16,558.74	7,908.00	13,382.71	18,796.41
<i>Taxes and licenses for State,</i>	<i>5,600.00</i>	<i>5,835.00</i>	<i>7,074.03</i>	<i>6,030.50</i>
<i>Taxes for county,</i>	<i>2,345.84</i>	<i>2,073.00</i>	<i>4,870.93</i>	<i>2,037.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>8,612.90</i>	<i>—</i>	<i>1,807.75</i>	<i>10,728.91</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$68,140.56	\$51,984.50	\$84,698.79	\$49,499.25
Permanent debt (except from sinking funds),	5,100.00	—	7,000.00	14,720.00
Sinking fund requirements from revenue,	2,500.00	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	19,420.36	6,762.77	7,463.05	6,089.96
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	48,000.00	3,000.00	50,036.00	10,000.00
Transfers (except to sinking funds) and refunds,	2,972.41	23.79	1,870.44	880.79
Agency, trust, and investment,	16,558.74	7,908.00	13,352.71	18,796.41
Total payments,	\$162,692.07	\$69,679.06	\$164,420.99	\$99,986.41
Balance on hand, including funds,	12,638.79	8,556.27	9,425.38	5,815.19
GRAND TOTAL,	\$175,330.86	\$78,035.33	\$173,846.37	\$105,801.60

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 5.

RECEIPTS.	Lee POPULATION 4,106	Wareham POPULATION 4,102	Foxborough POPULATION 3,863	Templeton POPULATION 3,756
REVENUE.	\$68,518.02	\$98,575.84	\$61,643.49	\$46,028.16
General.	53,329.04	91,684.00	43,995.48	33,503.91
Taxes,	47,295.80	87,823.63	42,517.36	35,884.08
Property and poll,	46,041.89	78,299.20	41,717.04	32,020.67
Corporation, bank, etc.,	1,253.91	9,524.43	800.32	3,863.41
Licenses and permits,	3,989.00	209.00	41.00	160.25
Fines and forfeits,	1,036.24	1,224.45	250.00	167.80
Grants and gifts,	1,038.00	2,426.92	1,187.12	2,291.78
For expenses,	1,038.00	2,426.92	1,187.12	2,291.78
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial.	5,155.96	6,291.84	7,642.01	9,524.25
Special assessments,	96.19	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	96.19	—	—	—
Privileges,	1,255.65	1,041.14	693.23	1,779.61
Departmental,	3,476.68	4,339.74	6,502.27	—
General government,	451.25	5.00	—	1.00
Protection of persons and property,	67.14	15.40	1,154.22	181.29
Health and sanitation,	—	119.90	9.43	104.00
Highways,	526.27	—	525.93	—
Charities,	364.23	1,159.87	3,264.17	282.85
Soldiers' benefits,	1,355.00	2,760.00	1,328.00	711.00
Education,	314.32	279.57	193.52	416.03
Libraries,	119.97	—	27.00	83.34
Recreation,	—	—	—	—
Unclassified,	277.50	—	—	—
Public service enterprises,	—	840.16	—	6,796.08
Electric light,	—	—	—	6,796.08
Water,	—	—	—	—
All other,	—	840.16	—	—
Cemeteries,	104.00	126.00	—	—
Interest,	224.46	544.80	452.51	948.66
On sinking funds,	—	—	—	—
On trust and investment funds,	155.40	204.70	88.29	525.18
All other,	69.06	340.10	364.22	423.48
NON-REVENUE.	\$106,421.55	\$30,404.73	\$37,371.20	\$19,565.91
Offsets to outlays.	23,174.32	525.31	—	56.09
Departmental,	23,174.32	525.31	—	10.00
Public service enterprises,	—	—	—	46.09
Cemeteries,	—	—	—	—
Municipal indebtedness.	66,000.00	10,000.00	28,000.00	13,000.00
Loans, general purposes,	5,000.00	—	—	3,000.00
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	31,000.00	—	—	—
Temporary loans (including tax loans),	30,000.00	10,000.00	28,000.00	10,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers.	—	—	118.90	—
From sinking funds,	—	—	118.90	—
All other,	—	—	—	—
Refunds.	2,829.58	495.97	1,841.04	224.57
Agency, trust, and investment.	14,417.65	19,383.45	7,411.26	6,285.25
Taxes and licenses for State,	9,588.50	11,050.61	5,269.92	4,080.25
Taxes for county,	4,289.15	7,513.42	2,144.77	1,855.00
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	540.00	819.42	6.57	350.00
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$81,689.34	\$99,101.15	\$51,643.49	\$48,084.25
Premiums,	—	—	—	—
Municipal indebtedness,	66,000.00	10,000.00	28,000.00	13,000.00
Transfers and refunds,	2,829.58	495.97	1,959.94	224.57
Agency, trust, and investment,	14,417.65	19,383.45	7,411.26	6,285.25
Total receipts,	\$164,936.57	\$128,980.57	\$89,014.69	\$87,594.07
Balance on hand, including funds,	2,504.77	38,679.05	5,346.93	10,042.87
GRAND TOTAL,	\$167,441.34	\$167,659.62	\$94,361.62	\$97,636.94

Graded According to Population of 1910 — Continued.

GROUP 5.

PAYMENTS.	Lee POPULATION 4,106	Wareham POPULATION 4,102	Foxborough POPULATION 3,863	Templeton POPULATION 3,756
Maintenance.	\$46,832.74	\$70,869.72	\$49,235.75	\$43,439.87
<i>Departmental.</i>	<i>45,978.09</i>	<i>69,705.57</i>	<i>49,216.85</i>	<i>37,363.20</i>
General government.	4,812.61	5,857.24	3,121.02	2,910.76
Protection of persons and property.	3,061.88	4,661.81	5,700.73	6,386.26
Health and sanitation.	886.02	2,405.71	1,105.50	1,081.38
Highways.	9,411.37	17,906.67	7,229.60	4,158.73
Charities.	6,954.29	8,033.35	6,622.87	2,723.01
Soldiers' benefits.	1,228.50	4,954.16	1,350.00	879.50
Education.	16,640.75	28,049.99	20,481.64	18,044.65
Libraries.	1,809.93	1,040.65	876.64	753.51
Recreation.	308.26	256.79	128.87	—
Unclassified.	859.48	539.20	2,599.98	425.40
<i>Public service enterprises.</i>	<i>—</i>	<i>209.34</i>	<i>—</i>	<i>5,273.21</i>
Electric light.	—	—	—	5,273.21
Water.	—	—	—	—
All other.	—	209.34	—	—
<i>Cemeteries.</i>	<i>909.66</i>	<i>954.81</i>	<i>18.90</i>	<i>803.46</i>
<i>Administration of trust funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest.	2,138.98	1,458.05	439.61	1,327.49
<i>Loans, general purposes.</i>	<i>2,138.98</i>	<i>1,458.05</i>	<i>439.61</i>	<i>622.77</i>
<i>Loans, public service enterprises.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>704.72</i>
<i>Loans, cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays.	37,299.30	21,372.10	1,175.53	4,386.77
<i>Departmental.</i>	<i>37,299.30</i>	<i>21,093.77</i>	<i>1,175.53</i>	<i>2,952.66</i>
General government.	518.98	76.65	—	—
Protection of persons and property.	—	489.90	—	1,009.52
Health and sanitation.	597.25	170.00	106.90	—
Highways.	35,525.12	12,550.03	596.44	528.14
Charities.	408.95	—	—	—
Education.	249.00	7,807.19	472.19	1,415.00
Libraries.	—	—	—	—
Recreation.	—	—	—	—
Unclassified.	—	—	—	—
<i>Public service enterprises.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,434.11</i>
Electric light.	—	—	—	1,434.11
Water.	—	—	—	—
All other.	—	—	—	—
<i>Cemeteries.</i>	<i>—</i>	<i>278.53</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	63,000.00	13,960.00	29,000.00	10,716.66
<i>From sinking funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources.</i>	<i>—</i>	<i>3,960.00</i>	<i>—</i>	<i>716.66</i>
<i>Bonds refunded, current year.</i>	<i>31,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans).</i>	<i>32,000.00</i>	<i>10,000.00</i>	<i>29,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers.	—	—	118.90	—
<i>To sinking funds from revenue.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>118.90</i>	<i>—</i>
Refunds.	2,829.58	495.97	1,841.04	224.57
Agency, trust, and investment.	14,494.05	19,421.13	7,445.93	6,301.43
<i>Taxes and licenses for State.</i>	<i>9,588.60</i>	<i>11,050.61</i>	<i>5,259.92</i>	<i>4,080.25</i>
<i>Taxes for county.</i>	<i>4,289.15</i>	<i>7,513.48</i>	<i>2,144.77</i>	<i>1,855.00</i>
<i>Expenditures for grade crossings.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds.</i>	<i>616.40</i>	<i>867.10</i>	<i>41.24</i>	<i>366.18</i>
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest.	\$49,021.72	\$72,327.77	\$49,675.36	\$44,767.36
Permanent debt (except from sinking funds).	—	3,960.00	—	716.66
Sinking fund requirements from revenue.	—	—	—	—
Premiums paid to sinking funds.	—	—	—	—
Outlays.	37,299.30	21,372.10	1,175.53	4,386.77
Permanent debt from sinking funds.	—	—	—	—
Bonds refunded, current year.	31,000.00	—	—	—
Temporary loans.	32,000.00	10,000.00	29,000.00	10,000.00
Transfers (except to sinking funds) and refunds.	2,829.58	495.97	1,959.94	224.57
Agency, trust, and investment.	14,494.05	19,421.13	7,445.93	6,301.43
Total payments.	\$166,644.65	\$127,576.97	\$89,256.76	\$66,396.79
Balance on hand, including funds.	796.69	40,082.65	5,104.86	11,259.55
GRAND TOTAL.	\$167,441.34	\$167,659.62	\$94,361.62	\$77,656.34

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 6.

RECEIPTS.	Tewksbury POPULATION 3,750	Williamstown POPULATION 3,708	Dalton POPULATION 3,568	Hardwick POPULATION 3,524
REVENUE.	\$35,441.29	\$77,683.40	\$75,108.52	\$78,428.16
General.	22,225.94	70,429.65	70,160.64	67,592.79
Taxes,	24,049.12	69,898.75	69,732.61	64,003.34
Property and poll,	22,338.28	67,765.24	59,086.93	49,673.71
Corporation, bank, etc.,	2,610.84	2,133.51	10,635.68	14,329.63
Licenses and permits,	83.00	82.00	2.00	1,683.85
Fines and forfeits,	85.00	161.00	153.69	166.80
Grants and gifts,	3,108.82	368.90	289.34	770.00
For expense,	3,108.82	368.90	289.34	770.00
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial.	7,215.25	7,193.75	4,947.88	10,835.37
Special assessments,	344.08	2,620.00	435.00	—
To meet expenses,	344.08	2,620.00	—	—
To meet outlays,	—	—	435.00	—
Privileges,	1,583.21	795.78	806.68	—
Departmental,	4,730.06	3,032.64	3,073.45	2,700.41
General government,	12.89	—	130.11	98.75
Protection of persons and property,	1,037.92	—	123.83	—
Health and sanitation,	116.34	32.55	—	—
Highways,	20.00	206.35	232.00	114.73
Charities,	3,260.59	193.14	131.33	114.41
Soldiers' benefits,	125.00	1,682.00	1,651.00	400.00
Education,	141.82	621.58	704.24	846.99
Libraries,	5.00	47.71	100.94	2.50
Recreation,	10.50	—	—	—
Unclassified,	—	249.21	—	1,123.03
Public service enterprises,	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	—	745.45	418.50	402.50
Interest,	558.00	—	214.25	7,732.46
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	200.00	7,645.12
All other,	558.00	—	14.25	87.34
NON-REVENUE.	\$31,404.42	\$71,382.00	\$47,916.36	\$48,821.22
Offsets to outlays,	2,020.20	2,763.27	400.50	523.87
Departmental,	2,020.20	2,763.27	400.50	523.87
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	24,000.00	47,013.00	30,000.00	30,000.00
Loans, general purposes,	6,000.00	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	18,000.00	47,000.00	30,000.00	30,000.00
Unpaid warrants or orders, current year,	—	13.00	—	—
Premiums,	—	—	—	—
Transfers,	478.59	—	—	636.36
From sinking funds,	—	—	—	—
All other,	478.59	—	—	636.36
Refunds,	572.71	4,404.58	74.55	2,099.20
Agency, trust, and investment,	4,332.92	16,801.15	17,441.31	15,556.79
Taxes and licenses for State,	2,880.00	10,005.72	9,680.00	8,302.75
Taxes for county,	1,452.92	6,195.43	7,761.31	3,382.00
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	—	—	3,872.04
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$37,461.49	\$81,446.67	\$75,509.02	\$78,957.03
Premiums,	—	—	—	—
Municipal indebtedness,	24,000.00	47,013.00	30,000.00	30,000.00
Transfers and refunds,	1,051.30	4,404.58	74.55	2,735.56
Agency, trust, and investment,	4,332.92	16,201.15	17,441.31	15,556.79
Total receipts,	\$66,845.71	\$149,065.40	\$123,024.88	\$127,249.38
Balance on hand, including funds,	1,771.31	11,158.15	4,321.98	2,289.48
GRAND TOTAL,	\$68,617.02	\$160,223.55	\$127,346.86	\$129,538.80

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 6.

PAYMENTS.	Tewksbury POPULATION 3,750	Williamstown POPULATION 3,708	Dalton POPULATION 3,568	Hardwick POPULATION 3,524
Maintenance,	\$32,645.90	\$62,664.28	\$58,277.95	\$45,937.30
<i>Departmental,</i>	<i>32,617.90</i>	<i>61,092.04</i>	<i>58,394.75</i>	<i>44,832.18</i>
General government,	2,948.95	4,363.99	5,480.61	2,938.25
Protection of persons and property,	3,581.33	1,549.93	4,454.01	1,846.55
Health and sanitation,	799.12	2,325.37	944.03	900.47
Highways,	7,008.93	17,127.62	11,076.78	6,747.51
Charities,	4,273.67	3,562.35	2,393.36	3,526.19
Soldiers' benefits,	142.00	1,918.00	1,508.00	264.00
Education,	12,512.36	27,333.72	28,206.58	23,322.34
Libraries,	952.84	1,685.33	1,411.76	755.39
Recreation,	60.50	—	50.00	154.49
Unclassified,	338.20	1,225.73	1,369.62	4,376.99
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>28.00</i>	<i>1,572.24</i>	<i>1,385.20</i>	<i>1,090.12</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>16.00</i>
Interest,	421.00	1,462.31	326.11	1,818.15
<i>Loans, general purposes,</i>	<i>421.00</i>	<i>1,462.31</i>	<i>326.11</i>	<i>1,818.15</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	11,549.15	17,340.34	18,549.25	22,069.93
<i>Departmental,</i>	<i>11,549.15</i>	<i>17,340.34</i>	<i>18,549.25</i>	<i>22,069.93</i>
General government,	—	—	—	—
Protection of persons and property,	—	1,993.60	3,448.56	—
Health and sanitation,	—	—	14,698.49	11,966.93
Highways,	2,947.50	15,071.74	—	—
Charities,	281.65	—	—	—
Education,	7,920.00	275.00	360.45	3,918.51
Libraries,	—	—	41.75	—
Recreation,	400.00	—	—	20.85
Unclassified,	—	—	—	6,163.64
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	18,000.00	54,117.77	30,000.00	37,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>7,100.00</i>	<i>—</i>	<i>2,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>18,000.00</i>	<i>47,000.00</i>	<i>30,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>17.77</i>	<i>—</i>	<i>—</i>
Transfers,	478.59	—	—	636.36
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>478.59</i>	<i>—</i>	<i>—</i>	<i>636.36</i>
Refunds,	572.71	4,404.58	74.55	2,099.20
Agency, trust, and investment,	4,332.92	16,201.15	17,441.31	14,691.37
<i>Taxes and licenses for State,</i>	<i>2,880.00</i>	<i>10,005.72</i>	<i>9,680.00</i>	<i>8,302.75</i>
<i>Taxes for county,</i>	<i>1,452.92</i>	<i>6,196.43</i>	<i>7,761.31</i>	<i>3,382.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,006.62</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$33,066.90	\$64,126.59	\$58,604.06	\$47,755.45
Permanent debt (except from sinking funds),	—	7,100.00	—	2,500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	11,549.15	17,340.34	18,549.25	22,069.93
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	18,000.00	47,017.77	30,000.00	35,000.00
Transfers (except to sinking funds) and refunds,	1,051.30	4,404.58	74.55	2,735.56
Agency, trust, and investment,	4,332.92	16,201.15	17,441.31	14,691.37
Total payments,	\$68,000.27	\$156,190.43	\$124,669.17	\$124,752.31
Balance on hand, including funds,	616.75	4,033.12	2,677.69	4,786.49
GRAND TOTAL,	\$68,617.02	\$160,223.55	\$127,346.86	\$129,538.80

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 7.

RECEIPTS.	Agawam POPULATION 3,501	Medfield POPULATION 3,466	Dracut POPULATION 3,461	East Bridgewater POPULATION 3,363
REVENUE.	\$61,584.35	\$34,246.33	\$74,518.97	\$67,695.93
General,	50,939.60	30,115.60	67,024.07	53,235.35
<i>Taxes,</i>	<i>46,592.23</i>	<i>27,985.71</i>	<i>63,047.10</i>	<i>47,896.46</i>
Property and poll,	39,472.47	24,194.64	59,347.28	40,893.08
Corporation, bank, etc.,	7,119.76	3,789.07	3,699.82	7,002.38
<i>Licenses and permits,</i>	<i>2,701.00</i>	<i>9.00</i>	<i>144.00</i>	<i>71.00</i>
<i>Fines and forfeits,</i>	<i>230.44</i>	<i>80.00</i>	<i>191.55</i>	<i>54.60</i>
<i>Grants and gifts,</i>	<i>1,415.93</i>	<i>2,102.89</i>	<i>5,641.48</i>	<i>5,204.29</i>
For expenses,	1,415.93	2,102.89	1,652.29	2,021.29
For outlays,	—	—	1,989.13	3,183.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	10,644.75	4,130.73	7,494.90	14,470.58
<i>Special assessments,</i>	<i>—</i>	<i>238.86</i>	<i>1,068.89</i>	<i>267.55</i>
To meet expenses,	—	238.26	1,068.89	257.55
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>3,260.67</i>	<i>77.61</i>	<i>5,124.04</i>	<i>1,378.27</i>
<i>Departmental,</i>	<i>2,173.69</i>	<i>2,910.82</i>	<i>1,701.73</i>	<i>6,063.17</i>
General government,	100.50	1,111.75	—	650.15
Protection of persons and property,	29.70	183.92	682.43	708.61
Health and sanitation,	—	—	—	14.94
Highways,	782.50	314.87	—	190.54
Charities,	748.32	578.86	304.40	878.13
Soldiers' benefits,	386.00	525.00	366.00	2,792.00
Education,	—	181.10	348.00	497.99
Libraries,	—	15.32	.90	70.81
Recreation,	—	—	—	—
Unclassified,	126.67	—	—	260.00
<i>Public service enterprises,</i>	<i>2,395.88</i>	<i>—</i>	<i>28.75</i>	<i>4,992.02</i>
Electric light,	—	—	—	—
Water,	2,395.88	—	—	4,992.02
All other,	—	—	26.75	—
<i>Cemeteries,</i>	<i>—</i>	<i>148.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>2,814.51</i>	<i>766.03</i>	<i>1,573.49</i>	<i>1,779.57</i>
On sinking funds,	931.58	—	—	—
On trust and investment funds,	518.70	488.96	86.98	538.40
All other,	1,364.23	267.07	1,486.51	1,241.17
NON-REVENUE.	\$132,150.16	\$35,567.41	\$51,722.49	\$189,140.16
Offsets to outlays,	2,215.60	7,884.08	832.39	132.89
<i>Departmental,</i>	<i>639.83</i>	<i>7,884.08</i>	<i>832.39</i>	<i>73.69</i>
<i>Public service enterprises,</i>	<i>1,575.77</i>	<i>—</i>	<i>—</i>	<i>59.20</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	110,190.00	12,000.00	42,044.76	179,367.17
<i>Loans, general purposes,</i>	<i>—</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>2,200.00</i>
<i>Loans, public service enterprises,</i>	<i>100,000.00</i>	<i>—</i>	<i>—</i>	<i>187,260.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>8,000.00</i>	<i>10,000.00</i>	<i>40,000.00</i>	<i>48,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>44.76</i>	<i>66.37</i>
<i>Premiums,</i>	<i>2,190.00</i>	<i>—</i>	<i>—</i>	<i>1,860.80</i>
Transfers,	328.80	33.50	—	156.15
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>328.80</i>	<i>33.50</i>	<i>—</i>	<i>156.15</i>
Refunds,	505.09	28.28	1,062.74	758.33
Agency, trust, and investment,	18,910.67	5,621.55	7,782.60	8,725.62
<i>Taxes and licenses for State,</i>	<i>5,555.00</i>	<i>5,680.00</i>	<i>5,040.00</i>	<i>4,780.00</i>
<i>Taxes for county,</i>	<i>2,219.99</i>	<i>1,541.55</i>	<i>2,542.80</i>	<i>3,518.19</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>11,135.68</i>	<i>400.00</i>	<i>200.00</i>	<i>487.43</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$63,799.95	\$42,130.40	\$75,351.36	\$67,828.82
Premiums,	2,190.00	—	—	1,860.80
Municipal indebtedness,	108,000.00	12,000.00	42,044.76	177,506.37
Transfers and refunds,	833.89	61.78	1,062.74	914.48
Agency, trust, and investment,	18,910.67	5,621.55	7,782.60	8,725.62
Total receipts,	\$193,734.51	\$59,813.73	\$126,241.46	\$256,836.09
Balance on hand, including funds,	2,083.54	4,589.57	1,154.20	28,243.51
GRAND TOTAL,	\$195,818.05	\$64,403.30	\$127,395.66	\$285,079.60

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 7.

PAYMENTS.	Agawam POPULATION 3,501	Medfield POPULATION 3,466	Dracut POPULATION 3,461	East Bridgewater POPULATION 3,363
Maintenance	\$59,326.69	\$39,104.74	\$46,083.01	\$43,661.77
<i>Departmental</i>	<i>37,817.78</i>	<i>28,186.72</i>	<i>45,999.91</i>	<i>46,931.65</i>
General government,	3,102.67	3,372.10	6,168.09	4,342.55
Protection of persons and property,	2,744.09	3,952.39	6,455.60	3,727.56
Health and sanitation,	323.00	663.17	1,326.25	1,579.85
Highways,	8,775.88	7,527.30	8,784.10	8,802.51
Charities,	3,604.73	2,131.29	2,516.89	4,725.41
Soldiers' benefits,	452.00	470.00	440.00	3,200.47
Education,	17,688.86	9,121.44	19,773.70	18,342.54
Libraries,	620.24	667.05	343.78	1,414.63
Recreation,	—	—	2.00	181.04
Unclassified,	506.31	281.98	189.50	615.09
<i>Public service enterprises</i>	<i>1,463.43</i>	<i>—</i>	<i>—</i>	<i>1,691.62</i>
Electric light,	—	—	—	—
Water,	1,463.43	—	—	—
All other,	—	—	—	—
<i>Cemeteries</i> ,	<i>30.48</i>	<i>918.02</i>	<i>83.10</i>	<i>36.50</i>
<i>Administration of trust funds</i> ,	<i>16.00</i>	<i>—</i>	<i>—</i>	<i>2.00</i>
Interest	5,587.14	539.38	2,117.28	5,813.49
<i>Loans, general purposes</i> ,	<i>1,967.14</i>	<i>589.38</i>	<i>2,117.28</i>	<i>2,814.18</i>
<i>Loans, public service enterprises</i> ,	<i>3,930.00</i>	<i>—</i>	<i>—</i>	<i>2,999.31</i>
<i>Loans, cemeteries</i> ,	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	106,401.10	2,123.45	16,934.69	151,366.10
<i>Departmental</i>	<i>12,770.01</i>	<i>2,123.45</i>	<i>16,934.69</i>	<i>27,133.89</i>
General government,	330.00	—	525.00	4,303.54
Protection of persons and property,	887.80	—	114.11	—
Health and sanitation,	3,865.22	—	—	—
Highways,	7,644.97	2,123.45	16,295.58	6,799.73
Charities,	—	—	—	—
Education,	42.02	—	—	16,030.62
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises</i> ,	<i>93,631.09</i>	<i>—</i>	<i>—</i>	<i>124,232.21</i>
Electric light,	—	—	—	—
Water,	93,631.09	—	—	—
All other,	—	—	—	—
<i>Cemeteries</i> ,	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	12,000.00	11,200.00	52,500.00	59,500.00
<i>From sinking funds</i> ,	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> ,	<i>4,000.00</i>	<i>1,200.00</i>	<i>7,500.00</i>	<i>6,500.00</i>
<i>Bonds refunded, current year</i> ,	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans)</i> ,	<i>8,000.00</i>	<i>10,000.00</i>	<i>45,000.00</i>	<i>53,000.00</i>
<i>Warrants or orders, previous years</i> ,	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	328.80	33.50	—	156.15
<i>To sinking funds from revenue</i> ,	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums</i> ,	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> ,	<i>328.80</i>	<i>33.50</i>	<i>—</i>	<i>156.15</i>
Refunds	505.09	28.28	1,062.74	758.33
Agency, trust, and investment	19,842.25	5,694.93	7,791.92	8,942.61
<i>Taxes and licenses for State</i> ,	<i>6,555.00</i>	<i>3,680.00</i>	<i>6,040.00</i>	<i>4,720.00</i>
<i>Taxes for county</i> ,	<i>2,219.99</i>	<i>1,641.65</i>	<i>2,542.60</i>	<i>3,518.19</i>
<i>Expenditures for grade crossings</i> ,	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> ,	<i>12,067.26</i>	<i>473.38</i>	<i>209.32</i>	<i>704.42</i>
<i>All other</i> ,	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$45,213.83	\$29,634.12	\$48,200.29	\$54,475.26
Permanent debt (except from sinking funds),	4,000.00	1,200.00	7,500.00	6,500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	106,401.10	2,123.45	16,934.69	151,366.10
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	8,000.00	10,000.00	45,000.00	53,000.00
Transfers (except to sinking funds) and	833.89	61.78	1,062.74	914.48
refunds,	19,842.25	5,694.93	7,791.92	8,942.61
Agency, trust, and investment,	—	—	—	—
Total payments ,	\$184,291.07	\$48,714.28	\$126,489.64	\$275,198.45
Balance on hand, including funds,	11,626.98	15,689.02	908.02	9,881.15
GRAND TOTAL ,	\$195,918.05	\$64,403.30	\$127,397.66	\$285,079.60

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 8.

RECEIPTS.	Oxford POPULATION 3,361	Leicester POPULATION 3,237	Falmouth POPULATION 3,144	Sutton POPULATION 3,078
REVENUE.	\$58,466.24	\$64,071.81	\$168,490.27	\$40,994.73
General,	49,323.59	49,233.28	135,492.23	35,417.02
<i>Taxes,</i>	<i>45,156.87</i>	<i>48,073.27</i>	<i>134,292.63</i>	<i>29,881.51</i>
Property and poll,	38,168.78	44,080.36	118,705.14	28,837.38
Corporation, bank, etc.,	4,987.49	3,992.91	15,587.49	1,044.13
<i>Licenses and permits,</i>	<i>1,922.75</i>	<i>11.00</i>	<i>107.00</i>	<i>5,425.00</i>
<i>Fines and forfeits,</i>	<i>155.30</i>	<i>15.30</i>	<i>583.31</i>	<i>20.40</i>
<i>Grants and gifts,</i>	<i>4,089.87</i>	<i>1,183.71</i>	<i>552.79</i>	<i>2,090.11</i>
For expenses,	2,589.27	1,183.71	552.79	2,090.11
For outlays,	1,500.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>16.50</i>	<i>—</i>
Commercial,	9,142.65	4,788.53	32,998.04	5,577.71
<i>Special assessments,</i>	<i>498.71</i>	<i>83.71</i>	<i>141.88</i>	<i>261.92</i>
To meet expenses,	498.71	83.71	—	—
To meet outlays,	—	—	141.88	—
<i>Privileges,</i>	<i>2,430.65</i>	<i>1,230.87</i>	<i>—</i>	<i>323.87</i>
<i>Departmental,</i>	<i>3,985.26</i>	<i>2,198.85</i>	<i>3,556.02</i>	<i>4,367.59</i>
General government,	84.00	12.00	285.09	141.82
Protection of persons and property,	129.33	6.50	121.05	33.00
Health and sanitation,	—	—	—	41.72
Highways,	62.50	28.70	521.68	3.20
Charities,	1,663.07	86.73	1,700.42	2,558.35
Soldiers' benefits,	869.00	688.00	686.00	1,356.00
Education,	207.00	1,243.42	112.43	226.50
Libraries,	54.38	—	87.85	—
Recreation,	915.98	—	28.50	—
Unclassified,	—	153.50	13.00	7.00
<i>Public service enterprises,</i>	<i>—</i>	<i>9.90</i>	<i>27,668.25</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	9.90	27,668.25	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>832.65</i>	<i>—</i>	<i>—</i>	<i>26.00</i>
<i>Interest,</i>	<i>1,595.38</i>	<i>1,265.20</i>	<i>1,631.89</i>	<i>593.33</i>
On sinking funds,	—	—	180.23	—
On trust and investment funds,	999.02	432.10	1,372.85	218.56
All other,	396.36	833.10	78.81	379.77
NON-REVENUE.	\$40,567.18	\$77,758.19	\$201,172.49	\$32,733.16
Offsets to outlays,	785.65	—	—	5,500.62
<i>Departmental,</i>	<i>785.65</i>	<i>—</i>	<i>—</i>	<i>5,500.62</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	30,000.00	68,000.00	154,752.00	17,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>38,900.00</i>	<i>19,500.00</i>	<i>5,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>55,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>80,000.00</i>	<i>12,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>252.00</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	350.00	223.20	1,107.34	127.10
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	350.00	223.20	1,107.34	127.10
Refunds,	608.28	71.25	2,211.68	4.04
Agency, trust, and investment,	8,823.25	8,503.74	43,101.47	9,601.40
<i>Taxes and licenses for State,</i>	<i>5,505.25</i>	<i>5,280.00</i>	<i>27,302.96</i>	<i>4,005.00</i>
<i>Taxes for county,</i>	<i>2,218.00</i>	<i>2,400.00</i>	<i>14,853.51</i>	<i>1,509.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,100.00</i>	<i>198.74</i>	<i>945.00</i>	<i>4,287.40</i>
<i>All other,</i>	<i>—</i>	<i>625.00</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$59,251.89	\$54,071.81	\$168,490.27	\$46,495.35
Premiums,	—	—	252.00	—
Municipal indebtedness,	30,000.00	68,900.00	154,500.00	17,500.00
Transfers and refunds,	958.28	354.45	3,319.02	131.14
Agency, trust, and investment,	8,823.25	8,503.74	43,101.47	9,601.40
Total receipts,	\$99,033.42	\$131,830.00	\$369,662.76	\$73,727.89
Balance on hand, including funds,	11,165.74	5,280.38	14,130.07	7,529.31
GRAND TOTAL,	\$110,199.16	\$135,110.38	\$383,792.83	\$81,257.20

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 8.

PAYMENTS.	Oxford POPULATION 3,361	Leicester POPULATION 3,237	Falmouth POPULATION 3,144	Sutton POPULATION 3,078
Maintenance,	\$44,761.09	\$44,488.25	\$116,081.98	\$39,339.23
<i>Departmental,</i>	<i>43,747.72</i>	<i>44,486.25</i>	<i>106,087.34</i>	<i>29,145.08</i>
General government,	2,849.22	2,943.89	9,098.82	2,030.06
Protection of persons and property,	4,537.68	4,815.76	11,776.00	883.41
Health and sanitation,	1,086.81	538.03	5,433.70	680.84
Highways,	6,983.51	8,552.75	29,468.10	5,524.00
Charities,	4,977.69	1,788.07	6,264.71	5,364.23
Soldiers' benefits,	1,368.73	1,066.00	893.00	1,656.74
Education,	17,723.99	21,688.17	36,376.95	12,159.10
Libraries,	1,478.87	1,859.60	2,743.36	456.50
Recreation,	2,024.80	400.00	2,267.76	—
Unclassified,	716.42	933.98	774.94	390.20
<i>Public service enterprises,</i>	<i>1.12</i>	<i>2.00</i>	<i>10,263.97</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	9,851.34	—
All other,	1.12	2.00	402.63	—
<i>Cemeteries,</i>	<i>1,012.25</i>	<i>—</i>	<i>690.67</i>	<i>187.14</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7.00</i>
Interest,	2,179.77	2,325.32	9,992.77	637.48
<i>Loans, general purposes,</i>	<i>2,179.77</i>	<i>2,325.32</i>	<i>2,304.99</i>	<i>637.48</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>7,687.78</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	8,302.99	34,520.44	71,531.27	12,790.22
<i>Departmental,</i>	<i>7,715.16</i>	<i>34,520.44</i>	<i>30,969.70</i>	<i>12,665.22</i>
General government,	268.50	—	—	110.00
Protection of persons and property,	—	172.50	2,014.34	—
Health and sanitation,	—	—	978.91	36.60
Highways,	7,444.66	6,844.76	12,782.23	12,111.25
Charities,	—	—	—	141.37
Education,	—	27,503.18	4,262.99	268.00
Libraries,	—	—	—	—
Recreation,	—	—	10,931.23	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>40,561.57</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	40,561.57	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>589.83</i>	<i>—</i>	<i>—</i>	<i>126.00</i>
Municipal indebtedness,	14,928.00	22,000.00	99,000.00	12,787.40
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,925.00</i>	<i>7,000.00</i>	<i>12,000.00</i>	<i>6,787.40</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>12,000.00</i>	<i>25,000.00</i>	<i>80,000.00</i>	<i>12,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	350.00	223.20	1,107.34	127.10
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>350.00</i>	<i>223.20</i>	<i>107.34</i>	<i>127.10</i>
Refunds,	608.28	71.25	2,211.68	4.04
Agency, trust, and investment,	8,823.25	11,648.14	44,819.85	9,775.12
<i>Taxes and licenses for State,</i>	<i>5,605.25</i>	<i>5,280.00</i>	<i>27,302.96</i>	<i>4,006.00</i>
<i>Taxes for county,</i>	<i>2,218.00</i>	<i>2,400.00</i>	<i>14,853.51</i>	<i>1,309.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,100.00</i>	<i>3,943.14</i>	<i>2,663.38</i>	<i>4,461.12</i>
<i>All other,</i>	<i>—</i>	<i>625.00</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$46,940.86	\$47,313.57	\$126,024.75	\$29,976.70
Permanent debt (except from sinking funds),	2,935.00	7,000.00	19,000.00	6,787.40
Sinking fund requirements from revenue,	—	—	1,000.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	8,302.99	34,520.44	71,531.27	12,790.22
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	12,000.00	25,000.00	80,000.00	12,000.00
Transfers (except to sinking funds) and refunds,	958.28	354.45	2,319.02	131.14
Agency, trust, and investment,	8,823.25	11,648.14	44,819.85	9,775.12
Total payments,	\$79,960.28	\$125,836.60	\$344,694.89	\$71,460.58
<i>Balance on hand, including funds,</i>	<i>30,238.78</i>	<i>9,273.78</i>	<i>39,097.94</i>	<i>9,796.62</i>
GRAND TOTAL,	\$110,199.16	\$135,110.38	\$383,792.83	\$81,257.20

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 9.

RECEIPTS.	North Brookfield POPULATION 3,075	Lenox POPULATION 3,060	Nantucket POPULATION 2,962	Barre POPULATION 2,957
REVENUE.	\$51,044.77	\$125,401.62	\$81,900.13	\$50,292.39
General,	36,573.12	120,290.80	73,546.73	40,455.30
<i>Taxes,</i>	<i>31,479.78</i>	<i>116,587.55</i>	<i>70,773.31</i>	<i>37,457.81</i>
Property and poll,	26,437.50	112,514.51	69,053.16	36,517.87
Corporation, bank, etc.,	5,042.22	4,073.04	1,720.15	939.94
<i>Licenses and permits,</i>	<i>2,375.75</i>	<i>3,538.75</i>	<i>613.80</i>	<i>1,558.00</i>
<i>Fines and forfeits,</i>	<i>113.59</i>	<i>364.50</i>	<i>746.71</i>	<i>499.27</i>
<i>Grants and gifts,</i>	<i>2,104.06</i>	<i>—</i>	<i>1,413.51</i>	<i>940.22</i>
For expenses,	2,104.06	—	1,413.51	840.22
For outlays,	—	—	—	100.00
All other,	—	—	—	—
Commercial,	14,471.65	5,110.82	3,353.40	9,837.09
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>1,067.30</i>	<i>588.76</i>
To meet expenses,	—	—	—	588.76
To meet outlays,	—	—	1,067.30	—
<i>Privileges,</i>	<i>75.47</i>	<i>922.98</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>4,199.33</i>	<i>3,446.51</i>	<i>5,704.23</i>	<i>4,321.37</i>
General government,	983.52	1,847.02	4.47	450.00
Protection of persons and property,	8.89	13.03	328.81	378.00
Health and sanitation,	14.78	—	68.50	—
Highways,	26.15	1,268.46	184.48	—
Charities,	1,378.24	24.00	2,027.47	2,546.65
Soldiers' benefits,	908.00	294.00	2,720.50	408.00
Education,	794.03	—	—	948.29
Libraries,	63.52	—	—	69.75
Recreation,	13.00	—	350.00	—
Unclassified,	9.20	—	20.00	20.68
<i>Public service enterprises,</i>	<i>7,548.33</i>	<i>—</i>	<i>529.54</i>	<i>3,851.19</i>
Electric light,	—	—	—	—
Water,	7,548.33	—	529.54	3,851.19
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>97.00</i>	<i>38.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>2,551.52</i>	<i>703.33</i>	<i>1,058.33</i>	<i>575.77</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,352.78	240.12	339.25	311.07
All other,	198.74	463.21	713.08	264.70
NON-REVENUE.	\$31,927.61	\$63,431.87	\$104,742.80	\$10,504.56
Offsets to outlays,	236.34	—	1,339.35	800.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>1,316.54</i>	<i>800.00</i>
<i>Public service enterprises,</i>	<i>236.34</i>	<i>—</i>	<i>22.71</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	21,000.00	30,000.00	90,000.00	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>21,000.00</i>	<i>30,000.00</i>	<i>70,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,561.40	240.00	1,270.58	102.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	2,561.40	240.00	1,270.58	102.00
Refunds,	413.92	801.37	39.22	63.04
Agency, trust, and investment,	7,715.95	32,390.50	12,093.75	9,539.52
<i>Taxes and licenses for State,</i>	<i>5,030.25</i>	<i>21,781.38</i>	<i>7,389.75</i>	<i>5,563.57</i>
<i>Taxes for county,</i>	<i>1,855.00</i>	<i>10,416.50</i>	<i>3,500.00</i>	<i>2,291.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>205.70</i>	<i>192.62</i>	<i>704.00</i>	<i>1,884.95</i>
All other,	625.00	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$51,281.11	\$125,401.62	\$83,239.38	\$51,092.39
Premiums,	—	—	—	—
Municipal indebtedness,	21,000.00	30,000.00	90,000.00	—
Transfers and refunds,	2,975.32	1,041.37	1,309.80	165.04
Agency, trust, and investment,	7,715.95	32,390.50	12,093.75	9,539.52
Total receipts,	\$82,972.38	\$188,833.49	\$186,642.93	\$60,796.95
Balance on hand, including funds,	3,554.95	56,598.03	3,547.12	24,335.74
GRAND TOTAL,	\$86,527.33	\$225,231.52	\$190,190.05	\$85,632.69

Graded According to Population of 1910 — Continued.

GROUP 9.

PAYMENTS.	North Brookfield POPULATION 3,075	Lenox POPULATION 3,060	Nantucket POPULATION 2,962	Barre POPULATION 2,957
Maintenance,	\$36,963.07	\$79,613.33	\$50,953.86	\$42,365.06
<i>Departmental,</i>	<i>38,239.19</i>	<i>78,318.95</i>	<i>59,689.66</i>	<i>41,377.18</i>
General government,	3,334.06	10,577.99	4,591.79	1,626.17
Protection of persons and property,	3,110.44	8,600.29	14,086.79	4,101.58
Health and sanitation,	1,122.14	4,594.37	2,869.34	821.63
Highways,	4,275.47	22,812.69	11,493.72	9,842.53
Charities,	4,168.17	2,022.38	6,011.89	5,712.41
Soldiers' benefits,	899.00	190.00	2,793.23	509.03
Education,	13,098.44	27,383.79	14,844.71	17,449.03
Libraries,	1,721.77	—	1,500.00	802.53
Recreation,	15.07	211.65	1,244.14	32.47
Unclassified,	494.63	1,925.79	254.05	479.80
<i>Public service enterprises,</i>	<i>4,092.87</i>	<i>—</i>	<i>988.99</i>	<i>777.11</i>
Electric light,	—	—	—	—
Water,	4,092.87	—	988.99	777.11
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>631.01</i>	<i>1,299.38</i>	<i>255.96</i>	<i>110.77</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>20.86</i>	<i>—</i>
Interest,	3,073.50	5,258.08	3,383.37	935.75
<i>Loans, general purposes,</i>	<i>1,360.33</i>	<i>5,258.08</i>	<i>3,383.37</i>	<i>442.00</i>
<i>Loans, public service enterprises,</i>	<i>1,713.17</i>	<i>—</i>	<i>—</i>	<i>493.76</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,972.36	32,759.77	18,096.26	19,811.53
<i>Departmental,</i>	<i>3,671.62</i>	<i>32,769.77</i>	<i>16,783.00</i>	<i>19,811.53</i>
General government,	560.50	—	—	—
Protection of persons and property,	45.00	—	803.00	316.00
Health and sanitation,	—	1,151.83	2,010.62	—
Highways,	3,066.02	1,728.65	12,806.97	9,021.43
Charities,	—	—	—	—
Education,	—	29,879.29	—	10,439.00
Libraries,	—	—	—	—
Recreation,	—	—	162.41	35.10
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>300.84</i>	<i>—</i>	<i>2,313.26</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	300.84	—	2,313.26	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	22,250.00	51,000.00	79,866.66	3,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>7,850.00</i>	<i>21,000.00</i>	<i>9,866.66</i>	<i>3,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>30,000.00</i>	<i>70,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,561.40	240.00	1,270.68	102.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,561.40</i>	<i>240.00</i>	<i>1,270.68</i>	<i>102.00</i>
Refunds,	413.92	801.37	39.22	63.04
Agency, trust, and investment,	7,697.33	32,390.62	13,494.78	9,640.57
<i>Taxes and licenses for State,</i>	<i>6,030.85</i>	<i>21,781.38</i>	<i>7,889.75</i>	<i>5,663.57</i>
<i>Taxes for county,</i>	<i>1,855.00</i>	<i>10,416.50</i>	<i>5,500.00</i>	<i>2,291.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>187.08</i>	<i>192.74</i>	<i>2,105.03</i>	<i>1,786.00</i>
<i>All other,</i>	<i>625.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$40,036.57	\$84,876.41	\$64,341.13	\$43,200.81
Permanent debt (except from sinking funds),	7,250.00	21,000.00	9,866.66	3,500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,972.36	32,759.77	18,096.26	19,811.53
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	15,000.00	30,000.00	70,000.00	—
Transfers (except to sinking funds) and	2,975.32	1,041.37	1,309.80	165.04
refunds,	7,697.33	32,390.62	13,494.78	9,640.57
Agency, trust, and investment,	—	—	—	—
Total payments,	\$76,931.58	\$302,068.17	\$177,108.63	\$76,317.95
Balance on hand, including funds,	9,595.75	25,163.35	13,081.42	9,314.74
GRAND TOTAL,	\$86,527.33	\$225,231.52	\$190,190.05	\$85,632.69

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 10.

RECEIPTS.	Pepperell POPULATION 2,953	Westport POPULATION 2,928	Westford POPULATION 2,851	Holbrook POPULATION 2,816
REVENUE.	\$77,246.53	\$55,256.56	\$51,138.43	\$61,190.00
General,	61,587.76	43,880.58	43,325.72	43,494.37
<i>Taxes,</i>	<i>64,961.26</i>	<i>48,041.97</i>	<i>40,923.58</i>	<i>40,181.87</i>
Property and poll,	52,948.61	37,789.63	31,204.54	35,764.09
Corporation, bank, etc.,	2,012.65	8,262.34	9,719.04	4,427.78
<i>Licenses and permits,</i>	<i>4,193.00</i>	<i>84.00</i>	<i>31.00</i>	<i>66.76</i>
<i>Fines and forfeits,</i>	<i>118.00</i>	<i>66.16</i>	<i>138.39</i>	<i>76.23</i>
<i>Grants and gifts,</i>	<i>2,315.50</i>	<i>2,638.45</i>	<i>2,238.75</i>	<i>3,170.63</i>
For expenses,	2,315.50	2,638.45	2,238.75	1,794.03
For outlays,	—	50.00	—	1,376.50
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	15,658.77	6,375.98	7,822.71	17,695.63
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>405.17</i>	<i>678.19</i>
To meet expenses,	—	—	405.17	678.19
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>3,603.82</i>	<i>860.97</i>	<i>881.55</i>
<i>Departmental,</i>	<i>4,597.57</i>	<i>1,164.81</i>	<i>6,481.64</i>	<i>2,834.87</i>
General government,	119.10	—	196.09	384.96
Protection of persons and property,	1,330.49	77.22	1,415.97	85.50
Health and sanitation,	—	—	2.88	—
Highways,	—	17.65	—	464.62
Charities,	1,894.48	586.54	4,007.77	209.17
Soldiers' benefits,	622.00	437.00	742.00	1,504.00
Education,	241.00	36.50	74.77	149.62
Libraries,	64.50	—	25.04	37.00
Recreation,	156.00	—	—	—
Unclassified,	170.00	—	17.12	—
<i>Public service enterprises,</i>	<i>9,229.90</i>	<i>298.26</i>	<i>—</i>	<i>10,198.13</i>
Electric light,	—	—	—	—
Water,	9,229.90	—	—	10,198.13
All other,	—	298.26	—	—
<i>Cemeteries,</i>	<i>80.00</i>	<i>100.00</i>	<i>238.00</i>	<i>—</i>
<i>Interest,</i>	<i>1,811.30</i>	<i>1,219.69</i>	<i>478.93</i>	<i>3,108.89</i>
On sinking funds,	—	—	—	891.87
On trust and investment funds,	1,677.83	476.80	310.80	1,329.08
All other,	133.47	742.79	168.13	881.94
NON-REVENUE.	\$55,570.54	\$29,621.24	\$23,214.33	\$53,070.55
Offsets to outlays,	—	73.22	129.80	100.00
<i>Departmental,</i>	<i>—</i>	<i>73.22</i>	<i>129.80</i>	<i>100.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	25,000.00	20,204.25	15,000.00	31,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>25,000.00</i>	<i>20,204.25</i>	<i>15,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,543.21	—	382.26	4,072.25
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	1,543.21	—	382.26	4,072.25
Refunds,	2.17	—	—	17.03
Agency, trust, and investment,	9,025.16	9,343.77	7,702.27	17,881.27
<i>Taxes and licenses for State,</i>	<i>6,074.71</i>	<i>4,840.00</i>	<i>4,840.00</i>	<i>3,440.25</i>
<i>Taxes for county,</i>	<i>2,300.45</i>	<i>2,953.12</i>	<i>2,340.81</i>	<i>1,441.02</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>650.00</i>	<i>1,750.65</i>	<i>721.46</i>	<i>13,000.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$77,246.53	\$55,329.78	\$51,318.23	\$61,290.00
Premiums,	—	—	—	—
Municipal indebtedness,	25,000.00	20,204.25	15,000.00	31,000.00
Transfers and refunds,	1,545.38	—	382.26	4,089.28
Agency, trust, and investment,	9,025.16	9,343.77	7,702.27	17,881.27
Total receipts,	\$112,817.07	\$84,877.80	\$74,402.76	\$114,260.55
Balance on hand, including funds,	8,082.13	5,747.62	4,966.10	32,144.09
GRAND TOTAL,	\$120,899.20	\$90,625.32	\$79,358.86	\$146,404.64

Graded According to Population of 1910 — Continued.

GROUP 10.

PAYMENTS.	Pepperell POPULATION 2,953	Westport POPULATION 2,928	Westford POPULATION 2,851	Holbrook POPULATION 2,816
Maintenance,	\$58,174.39	\$36,881.75	\$43,963.81	\$46,786.29
<i>Departmental,</i>	<i>49,108.89</i>	<i>35,115.79</i>	<i>43,325.36</i>	<i>36,602.93</i>
General government,	3,697.10	4,692.02	2,578.78	3,806.34
Protection of persons and property,	8,364.05	817.72	6,214.13	5,905.68
Health and sanitation,	654.46	1,106.84	575.38	453.16
Highways,	7,401.95	7,520.39	8,049.18	6,471.42
Charities,	6,425.27	3,251.30	5,081.72	2,650.31
Soldiers' benefits,	725.50	412.00	985.00	1,699.62
Education,	18,785.97	17,025.10	17,277.96	13,035.52
Libraries,	2,048.55	101.81	1,632.40	1,084.61
Recreation,	257.29	—	44.00	168.20
Unclassified,	745.75	186.61	874.81	1,223.12
<i>Public service enterprises,</i>	<i>3,663.62</i>	<i>81.35</i>	<i>—</i>	<i>4,283.31</i>
Electric light,	—	—	—	—
Water,	3,563.52	81.35	—	4,283.31
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>504.88</i>	<i>686.61</i>	<i>640.45</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	6,143.34	2,023.17	931.99	5,556.72
<i>Loans, general purposes,</i>	<i>1,183.34</i>	<i>2,023.17</i>	<i>931.99</i>	<i>1,678.72</i>
<i>Loans, public service enterprises,</i>	<i>4,960.00</i>	<i>—</i>	<i>—</i>	<i>3,880.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,674.93	10,703.32	1,557.58	9,266.72
<i>Departmental,</i>	<i>4,140.60</i>	<i>10,407.65</i>	<i>1,557.58</i>	<i>3,521.69</i>
General government,	199.50	—	123.00	1,049.28
Protection of persons and property,	—	—	242.80	105.00
Health and sanitation,	—	—	1,013.69	—
Highways,	1,471.10	8,668.83	178.09	—
Charities,	—	—	—	—
Education,	2,470.00	1,738.82	—	327.18
Libraries,	—	—	—	—
Recreation,	—	—	—	2,040.25
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>534.33</i>	<i>—</i>	<i>—</i>	<i>5,745.03</i>
Electric light,	—	—	—	—
Water,	534.33	—	—	5,745.03
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>295.67</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	40,032.71	23,404.25	18,000.00	37,100.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>7,000.00</i>	<i>11,800.00</i>	<i>3,000.00</i>	<i>2,100.00</i>
<i>Bonds refunded, current year,</i>	<i>33,000.00</i>	<i>17,804.25</i>	<i>15,000.00</i>	<i>35,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>32.71</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,543.21	—	382.26	4,072.25
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,750.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,543.21</i>	<i>—</i>	<i>382.26</i>	<i>1,322.25</i>
Refunds,	2.17	—	—	17.03
Agency, trust, and investment,	9,047.26	8,473.12	7,630.81	18,005.14
<i>Taxes and licenses for State,</i>	<i>6,074.71</i>	<i>4,640.00</i>	<i>4,640.00</i>	<i>3,440.25</i>
<i>Taxes for county,</i>	<i>2,300.45</i>	<i>2,963.12</i>	<i>2,340.81</i>	<i>1,441.02</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>672.10</i>	<i>880.00</i>	<i>650.00</i>	<i>13,123.87</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$59,317.63	\$37,904.92	\$44,895.80	\$46,345.01
Permanent debt (except from sinking funds),	7,000.00	11,200.00	3,000.00	2,100.00
Sinking fund requirements from revenue,	—	—	—	2,750.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,674.93	10,703.32	1,557.58	9,266.72
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	33,032.71	17,204.25	15,000.00	35,000.00
Transfers (except to sinking funds) and refunds,	1,545.38	—	382.26	1,339.28
Agency, trust, and investment,	9,047.26	8,473.12	7,630.81	18,005.14
Total payments,	\$114,617.91	\$55,485.61	\$72,466.45	\$114,806.15
Balance on hand, including funds,	6,281.29	5,139.71	6,892.41	31,598.49
GRAND TOTAL,	\$120,899.20	\$60,625.32	\$79,358.86	\$146,404.64

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 11.

RECEIPTS.	Somerset POPULATION 2,798	Ayer POPULATION 2,797	Billerica POPULATION 2,789	Holliston POPULATION 2,711
REVENUE.	\$37,433.66	\$58,816.65	\$34,944.44	\$38,090.22
General,	32,943.27	47,009.05	62,496.76	33,031.53
<i>Taxes,</i>	<i>50,196.80</i>	<i>45,358.69</i>	<i>58,736.31</i>	<i>31,178.63</i>
Property and poll,	26,983.12	44,060.51	51,082.39	29,343.93
Corporation, bank, etc.,	3,213.68	1,278.08	7,653.92	1,834.70
<i>Licenses and permits,</i>	<i>293.26</i>	<i>18.00</i>	<i>6.00</i>	<i>69.00</i>
<i>Fines and forfeits,</i>	<i>245.86</i>	<i>—</i>	<i>105.66</i>	<i>19.66</i>
<i>Grants and gifts,</i>	<i>3,212.37</i>	<i>1,658.48</i>	<i>3,649.80</i>	<i>1,774.34</i>
For expenses,	2,212.37	1,652.46	1,649.80	1,774.34
For outlays,	—	—	2,000.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	4,485.39	11,807.60	22,447.68	5,058.69
<i>Special assessments,</i>	<i>—</i>	<i>50.65</i>	<i>720.79</i>	<i>376.81</i>
To meet expenses,	—	50.55	720.79	376.81
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>2,404.98</i>	<i>468.02</i>	<i>3,894.75</i>	<i>808.27</i>
<i>Departmental,</i>	<i>1,631.72</i>	<i>2,096.33</i>	<i>5,422.20</i>	<i>3,094.73</i>
General government,	38.50	202.50	134.50	207.00
Protection of persons and property,	104.50	100.10	301.01	406.56
Health and sanitation,	—	—	—	—
Highways,	22.50	—	33.32	10.50
Charities,	775.32	933.43	4,166.07	532.47
Soldiers' benefits,	662.75	526.00	686.00	1,566.00
Education,	—	299.52	89.30	321.20
Libraries,	28.15	—	—	13.00
Recreation,	—	—	—	—
Unclassified,	—	33.78	12.00	38.00
<i>Public service enterprises,</i>	<i>—</i>	<i>8,846.80</i>	<i>7,677.35</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	8,846.30	7,536.23	—
All other,	—	—	41.12	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>381.54</i>	<i>—</i>
<i>Interest,</i>	<i>448.69</i>	<i>347.40</i>	<i>4,451.05</i>	<i>778.88</i>
On sinking funds,	—	266.92	2,622.24	—
On trust and investment funds,	127.60	—	1,286.68	42.53
All other,	321.09	80.48	642.13	736.35
NON-REVENUE.	\$34,052.45	\$29,221.87	\$32,323.67	\$27,733.88
Offsets to outlays,	—	2,123.75	1,494.29	—
<i>Departmental,</i>	<i>—</i>	<i>1,741.87</i>	<i>355.14</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>391.88</i>	<i>1,169.15</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	27,000.00	14,500.00	62,501.66	21,815.56
<i>Loans, general purposes,</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>	<i>1,815.56</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>42,500.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>27,000.00</i>	<i>13,000.00</i>	<i>20,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>1.66</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	2,645.60	2,840.40	132.42
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>2,645.60</i>	<i>2,840.40</i>	<i>132.42</i>
Refunds,	4.01	2,203.07	1,174.10	9.37
Agency, trust, and investment,	7,048.47	7,789.15	12,313.22	5,776.53
<i>Taxes and licenses for State,</i>	<i>3,360.00</i>	<i>6,600.13</i>	<i>5,620.00</i>	<i>3,760.00</i>
<i>Taxes for county,</i>	<i>2,138.47</i>	<i>2,139.02</i>	<i>2,784.76</i>	<i>1,896.87</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,550.00</i>	<i>—</i>	<i>5,008.46</i>	<i>119.66</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$37,433.66	\$60,950.40	\$86,438.73	\$38,090.22
Premiums,	—	—	1.66	—
Municipal indebtedness,	27,000.00	14,500.00	62,500.00	21,815.56
Transfers and refunds,	4.01	4,848.67	5,014.50	141.79
Agency, trust, and investment,	7,048.47	7,739.15	13,313.22	5,776.53
Total receipts,	\$71,486.14	\$88,038.22	\$167,268.11	\$65,824.10
<i>Balance on hand, including funds,</i>	<i>3,302.05</i>	<i>2,724.88</i>	<i>3,511.90</i>	<i>9,614.63</i>
GRAND TOTAL,	\$74,788.19	\$90,763.10	\$170,780.01	\$75,438.73

Graded According to Population of 1910 — Continued.

GROUP 11.

PAYMENTS.	Somerset POPULATION 2,798	Ayer POPULATION 2,797	Billerica POPULATION 2,789	Holliston POPULATION 2,711
Maintenance,	\$43,744.45	\$42,068.09	\$40,533.22	\$40,459.59
<i>Departmental,</i>	<i>33,653.20</i>	<i>38,490.48</i>	<i>53,979.77</i>	<i>40,459.59</i>
General government,	3,649.14	3,645.58	5,329.20	3,402.50
Protection of persons and property,	2,564.72	6,773.06	10,240.33	6,998.81
Health and sanitation,	795.48	268.42	1,022.14	661.92
Highways,	9,383.04	7,245.12	10,094.10	5,688.24
Charities,	2,715.06	3,728.29	6,236.58	4,101.96
Soldiers' benefits,	858.00	438.00	537.50	2,392.00
Education,	12,988.04	13,660.64	19,573.92	15,524.32
Libraries,	488.74	1,129.45	42.50	1,192.69
Recreation,	—	630.07	100.00	—
Unclassified,	210.98	955.83	803.50	497.15
<i>Public service enterprises,</i>	<i>—</i>	<i>3,577.63</i>	<i>4,913.23</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	3,576.51	4,773.52	—
All other,	—	1.12	139.71	—
<i>Cemeteries,</i>	<i>91.25</i>	<i>—</i>	<i>1,695.22</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	811.67	3,627.74	8,316.79	1,800.89
<i>Loans, general purposes,</i>	<i>811.67</i>	<i>1,147.74</i>	<i>4,049.96</i>	<i>1,809.89</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>2,480.00</i>	<i>4,266.83</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,200.31	5,930.41	46,623.52	3,933.19
<i>Departmental,</i>	<i>4,200.31</i>	<i>4,582.95</i>	<i>10,656.51</i>	<i>3,933.19</i>
General government,	—	493.28	—	—
Protection of persons and property,	—	600.00	—	—
Health and sanitation,	—	—	85.14	—
Highways,	4,200.31	3,489.67	9,440.37	—
Charities,	—	—	—	356.67
Education,	—	—	1,130.00	3,576.52
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,347.46</i>	<i>55,973.01</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	1,347.46	35,973.01	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	27,000.00	18,950.00	26,500.00	18,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>2,950.00</i>	<i>4,500.00</i>	<i>2,600.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>26,000.00</i>	<i>16,000.00</i>	<i>22,000.00</i>	<i>16,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	2,645.60	3,840.40	132.42
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>2,800.00</i>	<i>3,475.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>45.60</i>	<i>365.40</i>	<i>132.42</i>
Refunds,	4.01	2,203.07	1,174.10	9.37
Agency, trust, and investment,	7,084.82	10,606.07	20,165.63	5,556.87
<i>Taxes and licenses for State,</i>	<i>3,380.00</i>	<i>5,600.13</i>	<i>5,520.00</i>	<i>3,780.00</i>
<i>Taxes for county,</i>	<i>2,153.47</i>	<i>2,159.02</i>	<i>2,784.76</i>	<i>1,896.87</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,586.35</i>	<i>2,866.92</i>	<i>11,860.87</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$34,556.12	\$45,695.83	\$68,905.01	\$42,269.48
Permanent debt (except from sinking funds),	1,000.00	2,950.00	4,500.00	2,600.00
Sinking fund requirements from revenue,	—	2,600.00	3,475.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,200.31	5,930.41	46,623.52	3,933.19
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	26,000.00	16,000.00	22,000.00	16,000.00
Transfers (except to sinking funds) and refunds,	4.01	2,248.67	1,539.50	141.79
Agency, trust, and investment,	7,084.82	10,606.07	20,165.63	5,556.87
Total payments,	\$72,845.26	\$86,030.98	\$167,213.66	\$70,601.33
Balance on hand, including funds,	1,942.93	4,732.12	3,566.35	4,837.40
GRAND TOTAL,	\$74,788.19	\$90,763.10	\$170,780.01	\$75,438.73

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 12.

RECEIPTS.	Medway POPULATION 2,696	Manchester POPULATION 2,673	Cohasset POPULATION 2,585	Norton POPULATION 2,544
REVENUE.	\$48,845.57	\$153,500.73	\$106,977.98	\$33,132.57
General,	36,587.90	129,738.21	99,242.26	23,764.29
<i>Taxes,</i>	<i>34,459.58</i>	<i>129,174.55</i>	<i>98,359.32</i>	<i>27,005.92</i>
Property and poll,	33,910.65	75,348.38	85,509.58	24,070.82
Corporation, bank, etc.,	548.93	53,825.95	12,849.74	2,335.10
<i>Licenses and permits,</i>	<i>100.00</i>	<i>110.00</i>	<i>37.86</i>	<i>12.00</i>
<i>Fines and forfeits,</i>	<i>55.53</i>	<i>453.88</i>	<i>358.45</i>	<i>55.60</i>
<i>Grants and gifts,</i>	<i>1,972.79</i>	<i>—</i>	<i>493.54</i>	<i>1,690.87</i>
For expenses,	1,972.79	—	493.54	1,690.87
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	12,257.67	23,768.52	7,735.62	4,368.28
<i>Special assessments,</i>	<i>319.68</i>	<i>188.42</i>	<i>1,620.80</i>	<i>—</i>
To meet expenses,	213.00	188.42	1,620.80	—
To meet outlays,	106.66	—	—	—
<i>Privileges,</i>	<i>585.84</i>	<i>—</i>	<i>—</i>	<i>309.06</i>
<i>Departmental,</i>	<i>4,445.77</i>	<i>3,237.87</i>	<i>3,041.94</i>	<i>1,814.65</i>
General government,	171.00	863.00	1,177.45	27.50
Protection of persons and property,	46.25	154.06	1,151.88	—
Health and sanitation,	—	107.00	15.22	—
Highways,	257.94	—	248.00	12.25
Charities,	683.17	1,118.31	499.91	268.50
Soldiers' benefits,	2,351.00	947.00	652.00	1,116.76
Education,	789.25	18.15	148.92	386.84
Libraries,	16.80	16.75	22.19	—
Recreation,	—	3.00	2.20	2.80
Unclassified,	130.36	10.00	24.14	—
<i>Public service enterprises,</i>	<i>6,807.28</i>	<i>18,302.01</i>	<i>125.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	6,807.28	18,302.01	—	—
All other,	—	—	125.00	—
<i>Cemeteries,</i>	<i>—</i>	<i>360.50</i>	<i>167.90</i>	<i>—</i>
<i>Interest,</i>	<i>101.32</i>	<i>1,674.52</i>	<i>1,379.98</i>	<i>2,244.57</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	787.12	790.80	2,098.93
All other,	101.32	887.20	1,089.18	145.64
NON-REVENUE.	\$32,161.27	\$153,902.32	\$29,368.11	\$40,549.32
Offsets to outlays,	802.32	510.91	7.30	2,725.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>7.30</i>	<i>2,725.00</i>
<i>Public service enterprises,</i>	<i>802.32</i>	<i>510.91</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	25,988.67	80,000.00	—	31,000.00
<i>Loans, general purposes,</i>	<i>1,988.87</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>20,000.00</i>	<i>80,000.00</i>	<i>—</i>	<i>31,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	24.60	1,158.78	275.00	70.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	24.60	1,158.78	275.00	70.00
Refunds,	156.55	196.54	574.61	579.50
Agency, trust, and investment,	5,189.13	72,036.09	28,511.20	6,174.82
<i>Taxes and licenses for State,</i>	<i>3,280.00</i>	<i>59,680.00</i>	<i>18,480.85</i>	<i>3,280.00</i>
<i>Taxes for county,</i>	<i>1,373.99</i>	<i>31,439.83</i>	<i>7,741.29</i>	<i>2,087.55</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>535.14</i>	<i>916.86</i>	<i>2,289.66</i>	<i>807.27</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$49,647.89	\$154,011.64	\$106,985.28	\$35,857.57
Premiums,	—	—	—	—
Municipal indebtedness,	25,988.67	80,000.00	—	31,000.00
Transfers and refunds,	181.15	1,355.32	849.61	649.50
Agency, trust, and investment,	5,189.13	72,036.09	28,511.20	6,174.82
Total receipts,	\$31,006.84	\$307,403.05	\$136,346.09	\$73,681.89
Balance on hand, including funds,	9,267.71	33,269.55	52,246.48	2,535.66
GRAND TOTAL,	\$90,264.55	\$340,672.60	\$188,592.57	\$76,217.55

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 12.

PAYMENTS.	Medway POPULATION 2,696	Manchester POPULATION 2,673	Cohasset POPULATION 2,585	Norton POPULATION 2,544
Maintenance,	\$48,311.76	\$122,754.69	\$104,311.13	\$26,478.62
<i>Departmental,</i>	<i>38,356.08</i>	<i>107,953.23</i>	<i>104,233.35</i>	<i>24,872.67</i>
General government,	2,840.36	10,119.27	8,274.68	1,742.56
Protection of persons and property,	4,323.79	23,399.69	24,120.04	874.66
Health and sanitation,	712.39	5,764.22	4,860.44	447.09
Highways,	8,593.13	30,976.95	28,721.02	4,581.38
Charities,	4,063.78	3,995.84	6,712.12	1,933.54
Soldiers' benefits,	3,440.00	1,033.50	1,279.50	1,433.51
Education,	12,613.82	23,147.36	25,449.29	13,051.26
Libraries,	459.12	2,714.46	2,611.16	250.00
Recreation,	368.11	4,360.81	1,052.25	25.00
Unclassified,	477.56	2,397.18	1,152.95	213.57
<i>Public service enterprises,</i>	<i>1,916.70</i>	<i>15,311.48</i>	<i>61.72</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	1,916.70	13,311.48	—	—
All other,	—	—	51.72	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,504.93</i>	<i>15.00</i>	<i>308.45</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>11.08</i>	<i>1,599.60</i>
Interest,	5,507.14	7,853.10	2,469.36	1,350.88
<i>Loans, general purposes,</i>	<i>1,141.89</i>	<i>2,410.60</i>	<i>2,469.36</i>	<i>1,350.88</i>
<i>Loans, public service enterprises,</i>	<i>4,365.45</i>	<i>6,442.50</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	5,214.97	19,226.23	11,545.73	11,022.69
<i>Departmental,</i>	<i>2,768.08</i>	<i>16,399.57</i>	<i>11,545.73</i>	<i>10,983.42</i>
General government,	—	202.62	1,395.57	486.09
Protection of persons and property,	175.00	459.35	1,246.71	—
Health and sanitation,	—	—	953.66	—
Highways,	2,048.41	10,564.60	6,609.18	10,033.20
Charities,	118.65	—	—	—
Education,	426.00	1,314.12	696.71	464.13
Libraries,	—	144.06	—	—
Recreation,	—	3,714.82	643.90	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,446.91</i>	<i>2,826.66</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,446.91	2,826.66	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>39.27</i>
Municipal indebtedness,	21,269.50	46,000.00	8,225.97	25,200.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,269.50</i>	<i>6,000.00</i>	<i>8,027.67</i>	<i>3,200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>20,000.00</i>	<i>40,000.00</i>	<i>—</i>	<i>22,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>198.30</i>	<i>—</i>
Transfers,	24.60	1,153.78	275.00	70.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>24.60</i>	<i>1,153.78</i>	<i>275.00</i>	<i>70.00</i>
Refunds,	156.55	196.54	574.61	579.50
Agency, trust, and investment,	5,189.13	72,087.37	28,700.42	6,764.30
<i>Taxes and licenses for State,</i>	<i>3,280.00</i>	<i>39,680.00</i>	<i>18,480.25</i>	<i>3,280.00</i>
<i>Taxes for county,</i>	<i>1,373.99</i>	<i>31,439.83</i>	<i>7,741.29</i>	<i>2,087.55</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>535.14</i>	<i>968.14</i>	<i>2,478.88</i>	<i>1,396.75</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$45,818.90	\$130,607.79	\$106,780.51	\$27,829.50
Permanent debt (except from sinking funds),	1,269.50	6,000.00	8,027.67	3,200.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	5,214.97	19,226.23	11,545.73	11,022.69
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	20,000.00	40,000.00	198.30	22,000.00
Transfers (except to sinking funds) and refunds,	181.15	1,355.32	849.61	649.50
Agency, trust, and investment,	5,189.13	72,087.37	28,700.42	6,764.30
Total payments,	\$77,673.65	\$369,376.71	\$166,102.24	\$71,465.99
Balance on hand, including funds,	12,590.90	71,395.89	32,490.33	4,751.58
GRAND TOTAL,	\$90,264.55	\$340,672.60	\$198,592.57	\$76,217.55

TABLE I.—*Summary of Financial Transactions. Towns*

GROUP 13.

RECEIPTS.	Scituate POPULATION 2,482	Bourne POPULATION 2,474	Lancaster POPULATION 2,464	Hopkinton POPULATION 2,452
REVENUE.	\$59,424.14	\$70,956.26	\$76,526.47	\$51,897.48
General,	61,094.01	67,003.37	60,470.89	41,115.78
<i>Taxes,</i>	<i>60,648.58</i>	<i>65,344.05</i>	<i>59,972.35</i>	<i>38,337.82</i>
Property and poll,	58,449.25	56,927.66	42,949.37	36,298.27
Corporation, bank, etc.,	2,099.28	8,416.39	17,022.98	2,039.55
<i>Licenses and permits,</i>	<i>75.67</i>	<i>62.50</i>	<i>5.75</i>	<i>102.00</i>
<i>Fines and forfeits,</i>	<i>58.70</i>	<i>1,155.79</i>	<i>15.00</i>	<i>27.89</i>
<i>Grants and gifts,</i>	<i>411.11</i>	<i>387.96</i>	<i>477.79</i>	<i>2,647.97</i>
For expenses,	411.11	387.96	477.79	2,497.97
For outlays,	—	—	—	150.00
All other,	—	63.07	—	—
Commercial,	8,330.13	3,952.89	16,055.53	10,761.70
<i>Special assessments,</i>	<i>—</i>	<i>186.28</i>	<i>31.95</i>	<i>3.00</i>
To meet expenses,	—	186.28	31.95	3.00
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>348.24</i>	<i>1,456.32</i>	<i>1,405.26</i>
<i>Departmental,</i>	<i>7,752.49</i>	<i>1,954.06</i>	<i>3,673.80</i>	<i>4,122.59</i>
General government,	8.00	—	179.00	208.00
Protection of persons and property,	4,404.17	462.14	149.27	58.80
Health and sanitation,	—	5.00	—	3.57
Highways,	574.51	253.18	683.90	224.66
Charities,	233.89	—	1,802.98	861.06
Soldiers' benefits,	2,484.00	937.00	518.00	1,940.00
Education,	47.92	225.49	220.11	825.50
Libraries,	—	51.25	120.54	—
Recreation,	—	—	—	1.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>521.00</i>	<i>9,404.54</i>	<i>3,429.55</i>
Electric light,	—	—	—	—
Water,	—	—	9,404.54	3,429.55
All other,	—	521.00	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>110.06</i>	<i>90.50</i>
<i>Interest,</i>	<i>577.64</i>	<i>963.31</i>	<i>1,378.91</i>	<i>1,732.80</i>
On sinking funds,	—	—	—	545.07
On trust and investment funds,	242.02	—	1,338.61	471.84
All other,	335.62	963.31	42.30	715.89
NON-REVENUE.	\$100,083.64	\$113,601.10	\$70,760.44	\$47,870.35
Offsets to outlays,	350.00	—	—	50.00
<i>Departmental,</i>	<i>350.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>50.00</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	85,000.00	95,000.00	30,000.00	36,413.69
<i>Loans, general purposes,</i>	<i>—</i>	<i>60,000.00</i>	<i>—</i>	<i>6,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>75,000.00</i>	<i>35,000.00</i>	<i>30,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>413.69</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	1,486.35	2,476.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	1,438.56	2,476.00
Refunds,	77.46	53.92	63.54	56.43
Agency, trust, and investment,	14,661.18	18,547.18	39,258.55	8,874.23
<i>Taxes and licenses for State,</i>	<i>8,400.00</i>	<i>11,840.00</i>	<i>26,000.85</i>	<i>3,495.18</i>
<i>Taxes for county,</i>	<i>6,261.18</i>	<i>6,503.91</i>	<i>11,820.00</i>	<i>1,695.07</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>203.27</i>	<i>1,438.30</i>	<i>3,683.98</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$69,774.14	\$70,956.26	\$76,526.47	\$51,947.48
Premiums,	—	—	—	—
Municipal indebtedness,	85,000.00	95,000.00	30,000.00	36,413.69
Transfers and refunds,	77.46	53.92	1,501.89	2,532.43
Agency, trust, and investment,	14,661.18	18,547.18	39,258.55	8,874.23
Total receipts,	\$169,512.78	\$184,557.36	\$147,286.91	\$99,767.83
Balance on hand, including funds,	13,189.75	8,004.78	8,701.83	3,096.27
GRAND TOTAL,	\$182,702.53	\$192,562.14	\$155,988.74	\$102,864.10

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 13.

PAYMENTS.	SITUATE POPULATION 2,482	Bourne POPULATION 2,474	Lancaster POPULATION 2,464	Hopkinton POPULATION 2,452
Maintenance.	\$83,792.60	\$84,222.04	\$67,479.42	\$40,892.49
<i>Departmental.</i>	<i>82,792.60</i>	<i>83,950.88</i>	<i>68,812.39</i>	<i>57,589.73</i>
General government.	4,142.45	5,844.31	4,999.01	2,891.62
Protection of persons and property.	14,606.37	6,917.49	8,653.44	3,360.14
Health and sanitation.	1,158.44	572.33	1,172.40	696.72
Highways.	10,727.27	13,583.50	16,088.88	8,181.24
Charities.	6,575.17	2,776.23	6,358.99	5,303.73
Soldiers' benefits.	2,932.12	1,711.43	483.00	2,064.40
Education.	18,163.11	20,531.36	17,475.90	14,604.84
Libraries.	700.00	1,419.38	2,809.83	—
Recreation.	504.73	96.50	400.00	93.73
Unclassified.	3,282.94	498.35	370.94	393.31
<i>Public service enterprises.</i>	<i>—</i>	<i>271.16</i>	<i>6,428.39</i>	<i>2,949.04</i>
Electric light.	—	—	—	—
Water.	—	—	6,428.39	2,946.66
All other.	—	271.16	—	2.38
<i>Cemeteries.</i>	<i>—</i>	<i>—</i>	<i>2,238.64</i>	<i>555.72</i>
<i>Administration of trust funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest.	5,331.98	2,330.02	1,631.06	2,783.97
<i>Loans, general purposes.</i>	<i>5,331.98</i>	<i>2,330.02</i>	<i>1,591.06</i>	<i>2,091.97</i>
<i>Loans, public service enterprises.</i>	<i>—</i>	<i>—</i>	<i>240.00</i>	<i>692.00</i>
<i>Loans, cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays.	22,750.17	27,754.48	8,042.38	8,444.32
<i>Departmental.</i>	<i>22,750.17</i>	<i>27,754.48</i>	<i>8,042.38</i>	<i>7,908.80</i>
General government.	284.05	8,109.51	284.00	—
Protection of persons and property.	1,842.55	337.64	121.00	5,360.80
Health and sanitation.	280.80	—	500.00	—
Highways.	20,282.77	27,584.45	4,925.03	2,248.00
Charities.	—	1,522.57	—	—
Education.	—	200.31	—	—
Libraries.	—	—	—	—
Recreation.	—	—	—	—
Unclassified.	—	—	—	—
<i>Public service enterprises.</i>	<i>—</i>	<i>—</i>	<i>2,202.35</i>	<i>835.52</i>
Electric light.	—	—	—	—
Water.	—	—	2,202.35	835.52
All other.	—	—	—	—
<i>Cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	50,000.00	40,500.00	35,000.00	33,877.97
<i>From sinking funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources.</i>	<i>5,000.00</i>	<i>5,600.00</i>	<i>5,000.00</i>	<i>2,700.00</i>
<i>Bonds refunded, current year.</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans).</i>	<i>35,000.00</i>	<i>35,000.00</i>	<i>30,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,177.97</i>
Transfers.	—	—	1,438.35	2,476.00
<i>To sinking funds from revenue.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,900.00</i>
<i>To sinking funds from premiums.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>1,438.35</i>	<i>576.00</i>
Refunds.	77.46	53.92	63.54	56.43
Agency, trust, and investment.	14,698.14	13,545.09	39,291.56	11,319.30
<i>Taxes and licenses for State.</i>	<i>8,400.00</i>	<i>11,840.00</i>	<i>26,000.25</i>	<i>3,495.18</i>
<i>Taxes for county.</i>	<i>6,861.18</i>	<i>6,503.91</i>	<i>11,820.00</i>	<i>1,695.07</i>
<i>Expenditures for grade crossings.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds.</i>	<i>36.96</i>	<i>201.18</i>	<i>1,471.31</i>	<i>6,129.05</i>
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest.	\$68,124.58	\$56,542.06	\$69,110.48	\$43,676.46
Permanent debt (except from sinking funds).	5,000.00	5,600.00	5,000.00	2,700.00
Sinking fund requirements from revenue.	—	—	—	1,900.00
Premiums paid to sinking funds.	—	—	—	—
Outlays.	22,750.17	37,754.48	8,042.38	8,444.32
Permanent debt from sinking funds.	—	—	—	—
Bonds refunded, current year.	10,000.00	—	—	—
Temporary loans.	35,000.00	35,000.00	30,000.00	31,177.97
Transfers (except to sinking funds) and refunds.	77.46	53.92	1,501.89	632.43
Agency, trust, and investment.	14,698.14	13,545.09	39,291.56	11,319.30
Total payments.	\$155,680.35	\$153,495.55	\$152,946.31	\$99,850.48
Balance on hand, including funds.	27,062.18	39,066.59	3,041.93	3,013.62
GRAND TOTAL.	\$182,702.53	\$192,562.14	\$155,988.24	\$102,864.10

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 14.

RECEIPTS.	Kingston POPULATION 2,445	Auburn POPULATION 2,420	Seekonk POPULATION 2,397	Wilbraham POPULATION 2,332
REVENUE.	\$41,486.92	\$36,477.64	\$37,737.71	\$32,387.67
General,	28,683.71	23,449.71	22,428.95	25,507.14
<i>Taxes,</i>	26,817.02	19,557.34	20,439.73	21,167.09
Property and poll,	23,771.73	16,669.23	19,296.53	14,491.95
Corporation, bank, etc.,	2,845.29	3,288.61	1,203.20	6,675.14
<i>Licenses and permits,</i>	8.76	29.00	5.00	17.00
<i>Fines and forfeits,</i>	70.76	47.68	51.96	10.00
<i>Grants and gifts,</i>	1,987.19	2,416.29	1,872.26	4,313.05
For expenses,	1,987.19	2,376.29	1,872.26	4,313.05
For outlays,	—	39.00	—	—
<i>All other,</i>	—	—	—	—
Commercial,	12,803.21	4,027.93	5,306.76	2,880.43
<i>Special assessments,</i>	65.66	207.21	—	—
To meet expenses,	65.66	207.21	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	624.95	1,775.05	1,462.04	1,642.65
<i>Departmental,</i>	3,832.81	1,412.11	3,855.14	900.49
General government,	208.00	187.20	—	—
Protection of persons and property,	1,341.43	15.65	—	18.79
Health and sanitation,	6.44	10.00	—	25.86
Highways,	—	130.80	—	25.30
Charities,	243.17	417.31	2,545.17	118.91
Soldiers' benefits,	1,516.00	500.00	549.00	300.00
Education,	428.50	146.00	161.97	401.53
Libraries,	59.45	5.35	—	—
Recreation,	—	—	—	—
Unclassified,	29.92	—	—	10.10
<i>Public service enterprises,</i>	6,800.73	—	—	—
Electric light,	—	—	—	—
Water,	6,200.73	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	360.00	—	—
<i>Interest,</i>	2,079.06	273.66	591.58	330.29
On sinking funds,	—	—	—	—
On trust and investment funds,	1,875.20	181.78	339.04	288.66
All other,	203.86	91.78	252.54	41.63
NON-REVENUE.	\$30,943.78	\$12,487.50	\$30,638.46	\$12,654.93
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	12,000.00	7,550.00	15,000.00	7,400.00
<i>Loans, general purposes,</i>	—	2,550.00	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	12,000.00	5,000.00	15,000.00	7,400.00
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	533.65	40.00	659.07	5.00
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	533.65	40.00	659.07	5.00
Refunds,	298.58	141.50	4.58	367.19
Agency, trust, and investment,	3,111.55	4,706.00	4,974.81	4,882.74
<i>Taxes and licenses for State,</i>	3,440.25	2,980.00	3,040.00	3,180.00
<i>Taxes for county,</i>	2,564.10	1,346.00	1,934.81	1,418.34
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	2,107.20	400.00	—	—
<i>All other,</i>	—	—	—	343.40
RECAPITULATION.				
Revenue and offsets to outlays,	\$41,486.92	\$26,477.64	\$27,737.71	\$28,387.57
Premiums,	—	—	—	—
Municipal indebtedness,	12,000.00	7,550.00	15,000.00	7,400.00
Transfers and refunds,	832.23	181.50	663.65	372.19
Agency, trust, and investment,	8,111.55	4,706.00	4,974.81	4,882.74
Total receipts,	\$62,430.70	\$38,815.14	\$48,376.17	\$41,042.50
Balance on hand, including funds,	4,006.66	8,897.72	4,822.87	1,321.95
GRAND TOTAL,	\$66,437.36	\$47,712.86	\$53,199.04	\$42,364.45

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 14.

PAYMENTS.	Kingston POPULATION 2,445	Auburn POPULATION 2,420	Seekonk POPULATION 2,397	Wilbraham POPULATION 2,332
Maintenance,	\$33,164.81	\$24,584.81	\$32,307.59	\$32,929.77
<i>Departmental,</i>	<i>30,785.13</i>	<i>23,383.67</i>	<i>22,307.59</i>	<i>22,860.27</i>
General government,	2,508.61	1,938.04	1,447.57	1,241.31
Protection of persons and property,	3,989.36	919.13	598.56	526.41
Health and sanitation,	431.30	657.76	418.65	404.70
Highways,	5,507.43	6,159.04	4,062.36	5,732.35
Charities,	2,230.59	520.29	3,511.60	1,495.16
Soldiers' benefits,	1,346.00	456.00	549.00	288.00
Education,	12,862.17	12,458.68	11,154.59	12,247.43
Libraries,	1,383.66	573.58	214.91	201.77
Recreation,	—	—	—	412.97
Unclassified,	466.01	201.05	350.35	310.17
<i>Public service enterprises,</i>	<i>2,439.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,439.68	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>701.24</i>	<i>—</i>	<i>67.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2.50</i>
Interest,	1,392.93	753.15	707.11	170.74
<i>Loans, general purposes,</i>	<i>748.45</i>	<i>753.15</i>	<i>707.11</i>	<i>170.74</i>
<i>Loans, public service enterprises,</i>	<i>646.48</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,979.65	2,975.01	4,625.13	2,419.65
<i>Departmental,</i>	<i>2,979.65</i>	<i>2,975.01</i>	<i>4,625.13</i>	<i>2,419.65</i>
General government,	—	—	—	—
Protection of persons and property,	—	78.00	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	4,625.13	25.00
Charities,	—	—	—	—
Education,	2,763.52	2,897.01	—	—
Libraries,	216.13	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	17,060.00	6,800.00	13,000.00	7,400.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,050.00</i>	<i>1,800.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>12,000.00</i>	<i>5,000.00</i>	<i>13,000.00</i>	<i>7,400.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	533.65	40.00	659.07	5.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>533.65</i>	<i>40.00</i>	<i>659.07</i>	<i>5.00</i>
Refunds,	298.58	141.50	4.58	367.19
Agency, trust, and investment,	3,157.11	4,706.00	4,974.81	4,890.74
<i>Taxes and licenses for State,</i>	<i>3,440.25</i>	<i>2,980.00</i>	<i>3,040.00</i>	<i>3,120.00</i>
<i>Taxes for county,</i>	<i>2,564.10</i>	<i>1,346.00</i>	<i>1,934.81</i>	<i>1,419.34</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,152.76</i>	<i>400.00</i>	<i>—</i>	<i>8.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>343.40</i>
RECAPITULATION.				
Maintenance and interest,	\$34,557.74	\$25,337.96	\$23,014.70	\$23,100.51
Permanent debt (except from sinking funds),	5,050.00	1,800.00	5,000.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,979.65	2,975.01	4,625.13	2,419.65
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	12,000.00	5,000.00	13,000.00	7,400.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	832.23	181.50	663.65	372.19
Agency, trust, and investment,	8,157.11	4,706.00	4,974.81	4,890.74
Total payments,	\$63,576.73	\$40,000.47	\$51,278.29	\$38,183.09
Balance on hand, including funds,	2,860.53	7,812.39	1,920.75	4,181.36
GRAND TOTAL,	\$66,437.26	\$47,812.86	\$53,199.04	\$42,364.45

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 15.

RECEIPTS.	Hanover POPULATION 2,326	Sharon POPULATION 2,310	Groveland POPULATION 2,253	Dighton POPULATION 2,235
REVENUE.	\$40,093.44	\$64,857.56	\$33,641.67	\$27,838.47
General,	31,172.99	49,958.11	28,913.10	24,350.58
<i>Taxes,</i>	<i>29,138.08</i>	<i>49,611.61</i>	<i>28,575.37</i>	<i>22,093.48</i>
Property and poll,	24,713.91	48,000.32	24,921.68	18,569.59
Corporation, bank, etc.,	4,424.77	1,611.29	1,651.69	3,523.89
<i>Licenses and permits,</i>	<i>40.40</i>	<i>62.00</i>	<i>47.00</i>	<i>4.60</i>
<i>Fines and forfeits,</i>	<i>115.76</i>	<i>34.60</i>	<i>295.55</i>	<i>177.80</i>
<i>Grants and gifts,</i>	<i>1,787.12</i>	<i>250.00</i>	<i>1,998.12</i>	<i>2,124.70</i>
For expenses,	1,787.12	250.00	1,998.12	2,124.70
For outlays,	—	—	—	—
All other,	91.04	—	—	—
Commercial,	8,920.45	14,899.45	9,728.57	3,487.89
<i>Special assessments,</i>	<i>537.24</i>	<i>491.13</i>	<i>292.72</i>	<i>—</i>
To meet expenses,	537.24	491.13	292.72	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>834.45</i>	<i>70.01</i>	<i>1,049.73</i>	<i>1,921.48</i>
<i>Departmental,</i>	<i>5,698.97</i>	<i>3,145.23</i>	<i>3,876.83</i>	<i>1,369.70</i>
General government,	35.44	306.00	18.00	80.00
Protection of persons and property,	1,435.17	113.81	705.28	17.55
Health and sanitation,	—	5.00	66.00	—
Highways,	50	—	2.40	75.00
Charities,	2,114.98	1,558.20	999.67	161.33
Soldiers' benefits,	1,775.00	995.00	1,781.00	932.00
Education,	185.50	134.75	178.55	51.00
Libraries,	82.13	33.17	16.93	16.12
Recreation,	—	—	—	—
Unclassified,	68.25	—	109.00	36.70
<i>Public service enterprises,</i>	<i>—</i>	<i>9,586.52</i>	<i>3,467.19</i>	<i>—</i>
Electric light,	—	—	3,467.19	—
Water,	—	9,562.80	—	—
All other,	—	22.72	—	—
<i>Cemeteries,</i>	<i>25.00</i>	<i>—</i>	<i>424.50</i>	<i>14.00</i>
<i>Interest,</i>	<i>1,826.79</i>	<i>1,606.86</i>	<i>617.60</i>	<i>182.71</i>
On sinking funds,	—	59.39	66.16	—
On trust and investment funds,	1,053.42	752.60	223.30	71.06
All other,	773.37	794.87	328.14	111.65
NON-REVENUE.	\$56,046.98	\$72,291.45	\$32,338.58	\$30,108.66
Offsets to outlays,	2,108.50	1,408.09	8.00	—
<i>Departmental,</i>	<i>2,108.50</i>	<i>1,360.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>158.09</i>	<i>8.00</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	22,000.00	55,232.80	16,500.00	15,261.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,261.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>16,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>22,000.00</i>	<i>40,000.00</i>	<i>16,500.00</i>	<i>14,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>232.60</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	41.80	1,341.71	230.13	—
<i>From sinking funds,</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
All other,	41.80	341.71	230.13	—
Refunds,	278.70	305.34	304.53	—
Agency, trust, and investment,	31,617.98	14,006.81	5,295.92	4,847.66
<i>Taxes and licenses for State,</i>	<i>3,800.00</i>	<i>5,440.00</i>	<i>2,400.00</i>	<i>2,880.00</i>
<i>Taxes for county,</i>	<i>2,683.36</i>	<i>2,278.82</i>	<i>1,664.12</i>	<i>1,832.97</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>24,601.30</i>	<i>6,287.99</i>	<i>1,331.80</i>	<i>134.69</i>
All other,	833.32	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$42,201.94	\$66,262.65	\$38,649.67	\$27,838.47
Premiums,	—	232.50	—	—
Municipal indebtedness,	22,000.00	55,000.00	16,500.00	15,261.00
Transfers and refunds,	320.50	1,647.05	534.66	—
Agency, trust, and investment,	31,617.98	14,006.81	5,295.92	4,847.66
Total receipts,	\$96,140.42	\$137,149.01	\$60,980.25	\$47,947.13
Balance on hand, including funds,	15,371.29	12,478.60	8,877.34	237.75
GRAND TOTAL,	\$111,511.71	\$149,627.61	\$69,857.59	\$48,184.88

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 15.

PAYMENTS.	Hanover Population 2,326	Sharon Population 2,310	Groveland Population 2,253	Dighton Population 2,235
Maintenance,	\$36,232.11	\$52,306.28	\$20,486.10	\$21,126.25
<i>Departmental,</i>	<i>55,811.76</i>	<i>48,911.13</i>	<i>24,191.73</i>	<i>21,100.25</i>
General government,	3,273.68	6,304.11	2,023.99	2,049.31
Protection of persons and property,	4,007.92	6,036.80	2,426.44	1,091.56
Health and sanitation,	551.37	636.80	179.31	277.30
Highways,	5,582.16	11,952.21	1,716.74	3,181.34
Charities,	6,418.42	3,213.83	2,980.85	1,672.03
Soldiers' benefits,	2,765.28	1,493.00	1,775.00	866.00
Education,	11,639.03	17,625.05	12,203.34	10,911.55
Libraries,	1,178.88	935.29	654.56	778.71
Recreation,	—	33.80	—	—
Unclassified,	395.02	680.24	251.50	272.45
<i>Public service enterprises,</i>	<i>—</i>	<i>3,372.55</i>	<i>4,898.02</i>	<i>—</i>
Electric light,	—	—	4,898.02	—
Water,	—	3,278.02	—	—
All other,	—	94.33	—	—
<i>Cemeteries,</i>	<i>405.35</i>	<i>22.76</i>	<i>396.35</i>	<i>26.00</i>
<i>Administration of trust funds,</i>	<i>16.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,512.59	3,649.43	1,521.77	899.50
<i>Loans, general purposes,</i>	<i>1,512.59</i>	<i>1,989.43</i>	<i>859.87</i>	<i>899.50</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,660.00</i>	<i>668.50</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>100.00</i>	<i>—</i>
Outlays,	3,689.07	19,811.95	360.45	271.71
<i>Departmental,</i>	<i>3,274.28</i>	<i>6,551.78</i>	<i>168.45</i>	<i>271.71</i>
General government,	905.98	321.58	—	230.91
Protection of persons and property,	136.25	—	—	—
Health and sanitation,	—	—	—	—
Highways,	533.00	4,999.58	—	—
Charities,	—	—	—	—
Education,	—	159.01	92.50	40.80
Libraries,	442.25	—	—	—
Recreation,	1,256.80	71.61	59.95	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>14,280.17</i>	<i>208.00</i>	<i>—</i>
Electric light,	—	—	208.00	—
Water,	—	14,260.17	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>414.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	30,200.00	43,717.50	19,000.00	17,700.00
<i>From sinking funds,</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,700.00</i>	<i>7,717.50</i>	<i>2,600.00</i>	<i>3,700.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>28,600.00</i>	<i>35,000.00</i>	<i>16,600.00</i>	<i>14,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	41.80	1,341.71	230.13	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>125.00</i>	<i>80.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>41.80</i>	<i>1,216.71</i>	<i>150.13</i>	<i>—</i>
Refunds,	278.70	305.34	304.53	—
Agency, trust, and investment,	31,661.95	13,198.64	5,579.40	4,918.72
<i>Taxes and licenses for State,</i>	<i>3,600.00</i>	<i>5,440.00</i>	<i>2,400.00</i>	<i>2,880.00</i>
<i>Taxes for county,</i>	<i>2,683.38</i>	<i>2,278.82</i>	<i>1,564.12</i>	<i>1,832.97</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>24,545.27</i>	<i>5,479.82</i>	<i>1,615.23</i>	<i>205.75</i>
<i>All other,</i>	<i>833.32</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$37,744.70	\$55,955.66	\$31,007.87	\$22,025.75
Permanent debt (except from sinking funds),	1,700.00	7,717.50	2,500.00	3,700.00
Sinking fund requirements from revenue,	—	125.00	80.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,689.07	19,811.95	360.45	271.71
Permanent debt from sinking funds,	—	1,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	28,500.00	35,000.00	16,500.00	14,000.00
Transfers (except to sinking funds) and refunds,	320.50	1,522.05	454.66	—
Agency, trust, and investment,	31,661.95	13,198.64	5,579.40	4,918.72
Total payments,	\$103,616.22	\$134,330.80	\$56,482.38	\$44,916.18
Balance on hand, including funds,	7,895.49	15,296.81	13,375.21	3,268.70
GRAND TOTAL,	\$111,511.71	\$149,627.61	\$69,857.59	\$48,184.88

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 16.

RECEIPTS.	West Bridgewater POPULATION 2,231	Deerfield POPULATION 2,209	Wayland POPULATION 2,206	Brookfield POPULATION 2,204
REVENUE.	\$45,034.19	\$38,740.54	\$51,013.34	\$38,471.79
General,	28,899.23	35,316.21	41,813.88	31,772.21
Taxes,	26,830.62	51,331.46	40,817.92	28,343.52
Property and poll,	24,833.35	30,137.68	35,882.80	27,497.19
Corporation, bank, etc.,	1,997.27	1,193.77	4,935.12	846.33
Licenses and permits,	88.00	2,045.76	6.00	1,609.75
Fines and forfeits,	108.00	896.74	13.79	35.74
Grants and gifts,	1,878.60	1,643.27	976.87	1,883.20
For expenses,	1,878.60	1,643.27	976.87	1,883.20
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	16,124.97	3,424.23	9,199.76	7,699.58
Special assessments,	443.18	32.22	413.45	—
To meet expenses,	443.18	32.22	413.45	—
To meet outlays,	—	—	—	—
Privileges,	1,137.95	668.89	776.62	175.05
Departmental,	5,612.12	2,265.26	2,377.76	3,861.71
General government,	449.50	5.00	96.00	385.25
Protection of persons and property,	227.78	234.45	959.70	—
Health and sanitation,	10.00	27.50	9.80	—
Highways,	—	58.86	—	—
Charities,	3,149.65	817.23	194.00	1,548.69
Soldiers' benefits,	1,407.00	715.00	675.00	1,532.00
Education,	245.48	164.50	419.90	317.87
Libraries,	22.71	—	43.36	52.20
Recreation,	—	—	—	—
Unclassified,	300.00	230.72	—	26.00
Public service enterprises,	8,808.74	—	2,988.05	2,340.40
Electric light,	—	—	—	—
Water,	8,209.74	—	2,960.05	2,340.40
All other,	—	—	28.00	—
Cemeteries,	—	6.60	130.00	91.50
Interest,	531.98	463.36	2,513.88	1,290.92
On sinking funds,	—	—	1,334.57	—
On trust and investment funds,	218.08	—	708.86	336.43
All other,	313.90	463.36	470.45	394.49
NON-REVENUE.	\$33,108.35	\$48,771.04	\$73,794.85	\$33,761.27
Offsets to outlays,	621.08	—	2,160.00	3,862.04
Departmental,	—	—	2,160.00	3,862.04
Public service enterprises,	621.08	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	26,000.00	38,800.00	31,500.00	24,907.36
Loans, general purposes,	—	2,800.00	600.00	1,467.60
Loans, public service enterprises,	6,000.00	—	1,000.00	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	20,000.00	36,000.00	30,000.00	23,000.00
Unpaid warrants or orders, current year,	—	—	—	439.86
Premiums,	—	—	—	—
Transfers,	1,000.00	—	13,716.92	84.50
From sinking funds,	—	—	11,000.00	—
All other,	1,000.00	—	2,716.92	84.50
Refunds,	8.56	728.52	153.19	.12
Agency, trust, and investment,	5,478.71	9,242.52	26,264.74	4,907.25
Taxes and licenses for State,	3,040.00	6,259.87	6,160.00	3,220.25
Taxes for county,	2,265.95	3,982.65	3,107.63	1,237.00
Reimbursements for grade crossings,	172.76	—	—	—
Sinking and other permanent funds,	—	—	16,997.11	450.00
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$45,655.27	\$38,740.54	\$53,173.34	\$43,333.83
Premiums,	—	—	—	—
Municipal indebtedness,	26,000.00	38,800.00	31,500.00	24,907.36
Transfers and refunds,	1,008.56	728.52	13,870.11	84.62
Agency, trust, and investment,	5,478.71	9,242.52	26,264.74	4,907.25
Total receipts,	\$78,142.54	\$87,511.58	\$124,808.19	\$73,233.06
Balance on hand, including funds,	5,416.68	111.78	5,193.20	3,097.68
GRAND TOTAL,	\$83,559.22	\$87,623.36	\$130,001.39	\$76,330.74

1 Includes \$79.11 used for payment of interest.

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 16.

PAYMENTS.	West Bridgewater POPULATION 2,231	Deerfield POPULATION 2,209	Wayland POPULATION 2,206	Brookfield POPULATION 2,204
Maintenance,	\$81,143.91	\$39,358.51	\$42,344.48	\$31,574.30
<i>Departmental,</i>	<i>29,548.25</i>	<i>29,125.64</i>	<i>40,118.65</i>	<i>29,881.68</i>
General government,	2,984.86	4,365.98	3,471.68	2,817.45
Protection of persons and property,	3,196.00	670.70	5,416.24	1,404.09
Health and sanitation,	628.29	285.30	794.95	201.21
Highways,	4,279.46	5,744.07	6,709.46	5,609.84
Charities,	2,576.81	2,048.87	2,001.11	4,453.51
Soldiers' benefits,	1,764.00	1,000.30	1,125.59	1,993.10
Education,	12,847.75	14,077.33	17,773.15	11,306.05
Libraries,	596.68	655.80	1,615.01	1,752.34
Recreation,	98.00	30.00	—	23.62
Unclassified,	376.40	245.19	1,211.46	320.47
<i>Public service enterprises,</i>	<i>1,749.51</i>	<i>—</i>	<i>1,651.95</i>	<i>1,259.94</i>
Electric light,	—	—	—	—
Water,	1,749.51	—	1,651.95	1,259.94
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>46.15</i>	<i>134.97</i>	<i>575.88</i>	<i>432.68</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	3,877.47	1,027.66	3,639.31	2,504.49
<i>Loans, general purposes,</i>	<i>997.47</i>	<i>1,087.68</i>	<i>3,419.31</i>	<i>1,664.49</i>
<i>Loans, public service enterprises,</i>	<i>2,880.00</i>	<i>—</i>	<i>220.00</i>	<i>840.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	6,070.67	34,859.24	10,364.96	4,694.63
<i>Departmental,</i>	<i>565.82</i>	<i>34,859.24</i>	<i>7,819.70</i>	<i>4,647.91</i>
General government,	—	—	855.20	—
Protection of persons and property,	—	—	197.60	—
Health and sanitation,	—	—	—	—
Highways,	—	1,059.24	6,766.90	4,647.91
Charities,	23.12	—	—	—
Education,	342.70	32,600.00	—	—
Libraries,	—	—	—	—
Recreation,	—	1,200.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>5,704.85</i>	<i>—</i>	<i>2,545.26</i>	<i>46.72</i>
Electric light,	—	—	—	—
Water,	5,704.85	—	2,545.26	46.72
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	25,000.00	11,864.67	38,400.00	29,104.15
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>11,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,000.00</i>	<i>3,433.27</i>	<i>2,400.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>21,000.00</i>	<i>8,000.00</i>	<i>25,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>431.40</i>	<i>—</i>	<i>104.15</i>
Transfers,	1,000.00	—	13,716.92	84.50
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>1,408.80</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,000.00</i>	<i>—</i>	<i>12,308.12</i>	<i>84.50</i>
Refunds,	8.56	728.52	153.19	.12
Agency, trust, and investment,	6,696.79	9,242.52	17,050.56	4,945.66
<i>Taxes and licenses for State,</i>	<i>3,040.00</i>	<i>5,259.87</i>	<i>6,160.00</i>	<i>3,220.25</i>
<i>Taxes for county,</i>	<i>2,265.95</i>	<i>3,982.65</i>	<i>3,107.63</i>	<i>1,237.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,390.84</i>	<i>—</i>	<i>7,782.93</i>	<i>488.41</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$35,021.38	\$30,286.17	\$45,983.79	\$34,078.79
Permanent debt (except from sinking funds),	4,000.00	3,433.27	2,400.00	4,000.00
Sinking fund requirements from revenue,	—	—	1,408.80	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	6,070.67	34,859.24	10,364.96	4,694.63
Permanent debt from sinking funds,	—	—	11,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	21,000.00	8,431.40	25,000.00	25,104.15
Transfers (except to sinking funds) and refunds,	1,008.56	728.52	12,461.31	84.62
Agency, trust, and investment,	6,696.79	9,242.52	17,050.56	4,945.66
Total payments,	\$73,797.40	\$86,951.13	\$125,669.42	\$72,907.85
Balance on hand, including funds,	9,761.82	642.24	4,331.97	3,422.89
GRAND TOTAL,	\$83,559.22	\$87,593.36	\$130,001.39	\$76,330.74

STATISTICS OF MUNICIPAL FINANCES.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 17.

RECEIPTS.	Merrimac POPULATION 2,202	Hopedale POPULATION 2,188	Groton POPULATION 2,155	Douglas POPULATION 2,152
REVENUE.	\$49,305.06	\$142,451.57	\$45,155.52	\$30,907.56
General,	30,425.42	75,755.23	32,752.75	25,757.53
Taxes,	28,512.93	75,552.77	32,248.65	18,446.81
Property and poll,	27,410.48	43,121.57	30,389.61	15,882.56
Corporation, bank, etc.,	1,102.45	32,431.20	7,859.04	2,564.25
Licenses and permits,	28.00	5.75	115.50	5,095.75
Fines and forfeits,	27.00	32.44	157.05	121.99
Grants and gifts,	1,857.49	167.42	263.55	4,072.98
For expenses,	1,857.49	167.42	263.55	2,572.98
For outlays,	—	—	—	1,500.00
All other,	—	—	—	—
Commercial,	18,879.64	66,692.19	7,375.77	5,170.03
Special assessments,	468.47	251.61	138.05	300.00
To meet expenses,	315.08	—	77.05	300.00
To meet outlays,	153.39	231.61	61.00	—
Privileges,	366.46	299.23	—	—
Departmental,	3,294.76	65,083.92	3,754.50	1,865.66
General government,	420.05	1,691.05	622.93	6.00
Protection of persons and property,	558.03	60,286.10	68.76	67.56
Health and sanitation,	—	26.44	—	57.00
Highways,	505.00	2,074.99	—	28.50
Charities,	553.69	—	1,928.43	938.77
Soldiers' benefits,	1,182.00	394.00	939.00	603.00
Education,	40.00	129.89	96.50	146.00
Libraries,	35.94	122.75	36.88	18.83
Recreation,	.05	358.70	5.00	—
Unclassified,	—	—	57.00	—
Public service enterprises,	13,780.00	—	2,747.70	2,210.33
Electric light,	8,307.57	—	2,651.10	—
Water,	5,472.43	—	—	2,210.33
All other,	—	—	96.60	—
Cemeteries,	170.23	—	—	—
Interest,	799.72	1,078.43	755.52	794.04
On sinking funds,	—	—	—	—
On trust and investment funds,	228.55	316.20	611.92	505.28
All other,	571.17	762.23	123.60	288.76
NON-REVENUE.	\$11,842.63	\$73,566.93	\$33,470.91	\$6,223.57
Offsets to outlays,	190.45	401.91	58.35	—
Departmental,	11.60	401.91	—	—
Public service enterprises,	178.85	—	58.35	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	2,790.75	40,000.00	17,500.00	—
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	2,500.00	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	—	40,000.00	17,500.00	—
Unpaid warrants or orders, current year,	290.75	—	—	—
Premiums,	—	—	—	—
Transfers,	2,571.57	44.40	505.37	32.33
From sinking funds,	—	—	—	—
All other,	2,571.57	44.40	505.37	32.33
Refunds,	13.56	41.37	87.94	973.73
Agency, trust, and investment,	5,276.30	33,079.25	15,318.75	7,277.46
Taxes and licenses for State,	3,805.62	18,080.25	8,640.00	4,200.25
Taxes for county,	1,759.91	8,220.00	4,358.75	1,455.00
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	710.77	6,779.00	2,320.00	1,622.21
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$49,495.51	\$142,853.48	\$46,217.37	\$30,907.56
Premiums,	—	—	—	—
Municipal indebtedness,	2,790.75	40,000.00	17,500.00	—
Transfers and refunds,	2,585.13	85.77	593.31	1,006.11
Agency, trust, and investment,	6,276.30	33,079.25	15,318.75	7,277.46
Total receipts,	\$61,147.69	\$216,018.50	\$79,629.43	\$39,191.13
Balance on hand, including funds,	15,954.51	7,390.77	1,414.35	9,550.95
GRAND TOTAL,	\$77,102.20	\$223,409.27	\$81,043.78	\$48,742.08

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 17.

PAYMENTS.	Merrimac POPULATION 2,202	Hopedale POPULATION 2,188	Groton POPULATION 2,155	Douglas POPULATION 2,152
Maintenance,	\$35,993.14	\$108,903.52	\$37,437.63	\$26,544.06
<i>Departmental,</i>	<i>24,774.14</i>	<i>108,761.48</i>	<i>35,617.73</i>	<i>24,868.25</i>
General government,	2,322.31	3,535.06	3,144.12	1,358.73
Protection of persons and property,	4,482.53	67,961.11	5,964.31	1,157.29
Health and sanitation,	65.92	450.97	531.63	274.84
Highways,	2,737.27	12,569.90	5,375.38	5,704.15
Charities,	2,122.73	910.76	3,279.49	3,106.12
Soldiers' benefits,	1,192.10	484.00	804.00	797.50
Education,	10,943.89	16,577.45	11,133.85	11,278.70
Libraries,	423.10	3,394.63	1,558.48	927.47
Recreation,	46.44	2,460.72	1,249.65	3.00
Unclassified,	437.85	416.79	576.82	250.45
<i>Public service enterprises,</i>	<i>10,874.15</i>	<i>—</i>	<i>3,813.90</i>	<i>1,598.81</i>
Electric light,	7,632.60	—	3,813.90	—
Water,	3,241.55	—	—	1,598.81
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>344.85</i>	<i>142.04</i>	<i>6.00</i>	<i>12.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>75.00</i>
Interest,	3,650.00	996.19	803.00	1,680.00
<i>Loans, general purposes,</i>	<i>364.00</i>	<i>996.19</i>	<i>396.12</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>3,286.00</i>	<i>—</i>	<i>406.88</i>	<i>1,680.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	5,206.31	16,212.32	1,878.49	4,769.21
<i>Departmental,</i>	<i>1,199.05</i>	<i>16,212.32</i>	<i>1,841.03</i>	<i>4,769.21</i>
General government,	847.80	1,500.00	—	—
Protection of persons and property,	—	225.00	540.00	—
Health and sanitation,	—	6,729.09	235.95	—
Highways,	351.25	7,758.23	44.50	4,587.15
Charities,	—	—	520.58	—
Education,	—	—	—	182.06
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>3,807.86</i>	<i>—</i>	<i>537.46</i>	<i>—</i>
Electric light,	980.12	—	537.46	—
Water,	2,827.14	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,792.35	45,779.00	19,000.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,200.00</i>	<i>5,779.00</i>	<i>1,500.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>40,000.00</i>	<i>17,500.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>592.35</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,571.57	44.40	505.37	32.38
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,571.57</i>	<i>44.40</i>	<i>505.37</i>	<i>32.38</i>
Refunds,	13.56	41.37	87.94	973.73
Agency, trust, and investment,	6,320.03	33,079.25	15,027.15	7,321.76
<i>Taxes and licenses for State,</i>	<i>3,805.62</i>	<i>18,080.25</i>	<i>8,640.00</i>	<i>4,200.25</i>
<i>Taxes for county,</i>	<i>1,769.91</i>	<i>8,220.00</i>	<i>4,358.75</i>	<i>1,455.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>754.50</i>	<i>6,779.00</i>	<i>2,028.40</i>	<i>1,666.51</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$39,643.14	\$109,899.71	\$38,240.63	\$28,224.06
Permanent debt (except from sinking funds),	6,200.00	5,779.00	1,500.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	5,206.31	16,212.32	1,878.49	4,769.21
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	592.35	40,000.00	17,500.00	—
Transfers (except to sinking funds) and refunds,	2,585.13	85.77	593.31	1,006.11
Agency, trust, and investment,	6,320.03	33,079.25	15,027.15	7,321.76
Total payments,	\$60,546.96	\$205,056.05	\$74,739.58	\$41,321.14
Balance on hand, including funds,	10,555.24	18,353.22	6,304.20	7,420.94
GRAND TOTAL,	\$77,102.20	\$223,409.27	\$81,043.78	\$48,742.08

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 18.

RECEIPTS.	Holden POPULATION 2,147	Shirley POPULATION 2,139	Acton POPULATION 2,136	Williamsburg POPULATION 2,132
REVENUE.	\$47,592.04	\$38,669.11	\$43,357.97	\$29,690.89
General,	37,098.78	27,610.93	37,944.30	23,450.88
<i>Taxes,</i>	<i>34,576.68</i>	<i>25,701.13</i>	<i>55,893.73</i>	<i>19,083.48</i>
Property and poll,	28,461.81	20,464.72	29,356.28	17,322.83
Corporation, bank, etc.,	6,114.87	3,236.41	6,637.45	1,760.59
<i>Licenses and permits,</i>	<i>24.00</i>	<i>48.50</i>	<i>4.00</i>	<i>59.76</i>
<i>Fines and forfeits,</i>	<i>8.15</i>	<i>99.43</i>	<i>39.32</i>	<i>155.00</i>
<i>Grants and gifts,</i>	<i>2,489.95</i>	<i>5,761.87</i>	<i>1,907.15</i>	<i>3,158.71</i>
For expenses,	2,489.95	2,261.87	1,907.15	3,152.71
For outlays,	—	1,500.00	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	10,493.26	1,058.18	5,413.77	7,240.01
<i>Special assessments,</i>	<i>185.68</i>	<i>—</i>	<i>285.50</i>	<i>—</i>
To meet expenses,	185.68	—	285.50	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>958.19</i>	<i>199.73</i>	<i>115.88</i>	<i>587.05</i>
<i>Departmental,</i>	<i>1,909.89</i>	<i>425.59</i>	<i>3,911.94</i>	<i>2,014.45</i>
General government,	243.60	91.00	110.00	22.00
Protection of persons and property,	376.38	50.08	823.35	—
Health and sanitation,	—	—	292.00	—
Highways,	—	—	15.00	25.50
Charities,	251.00	15.00	1,520.36	368.95
Soldiers' benefits,	802.00	186.00	859.00	772.00
Education,	177.96	81.31	138.50	826.00
Libraries,	50.03	—	27.00	—
Recreation,	—	—	—	—
Unclassified,	8.92	—	126.73	—
<i>Public service enterprises,</i>	<i>7,060.25</i>	<i>—</i>	<i>—</i>	<i>3,241.41</i>
Electric light,	2,535.87	—	—	—
Water,	4,523.63	—	—	3,241.41
All other,	.75	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>82.00</i>	<i>90.00</i>	<i>—</i>
<i>Interest,</i>	<i>381.25</i>	<i>565.06</i>	<i>1,010.45</i>	<i>1,397.10</i>
On sinking funds,	—	—	—	400.28
On trust and investment funds,	40.80	155.10	787.43	775.80
All other,	340.45	197.96	223.02	221.02
NON-REVENUE.	\$21,496.82	\$13,082.23	\$26,383.21	\$32,271.65
Offsets to outlays,	6,456.62	1,614.01	—	3,313.33
<i>Departmental,</i>	<i>6,368.37</i>	<i>1,614.01</i>	<i>—</i>	<i>3,513.33</i>
<i>Public service enterprises,</i>	<i>88.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	9,000.00	7,500.00	17,625.00	23,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>2,625.00</i>	<i>7,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>9,000.00</i>	<i>7,500.00</i>	<i>15,000.00</i>	<i>16,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	259.25	—	241.60	1,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>259.25</i>	<i>—</i>	<i>241.60</i>	<i>1,000.00</i>
Refunds,	78.95	3.70	181.52	268.95
Agency, trust, and investment,	5,702.00	3,964.52	8,365.09	4,689.37
<i>Taxes and licenses for State,</i>	<i>3,280.00</i>	<i>2,680.00</i>	<i>4,480.00</i>	<i>2,480.25</i>
<i>Taxes for county,</i>	<i>1,722.00</i>	<i>1,291.43</i>	<i>2,860.09</i>	<i>1,509.12</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>113.04</i>	<i>1,625.00</i>	<i>700.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$54,048.66	\$30,283.12	\$43,357.97	\$33,004.22
Premiums,	—	—	—	—
Municipal indebtedness,	9,000.00	7,500.00	17,625.00	23,000.00
Transfers and refunds,	338.20	3.70	393.12	1,268.95
Agency, trust, and investment,	5,702.00	3,964.52	8,365.09	4,689.37
Total receipts,	\$69,088.86	\$41,751.34	\$69,741.18	\$61,962.54
<i>Balance on hand, including funds,</i>	<i>13,126.81</i>	<i>5,652.87</i>	<i>808.54</i>	<i>1,436.75</i>
GRAND TOTAL,	\$82,215.67	\$47,404.21	\$70,549.72	\$63,399.29

Graded According to Population of 1910 — Continued.

GROUP 18.

PAYMENTS.	Holden POPULATION 2,147	Shirley POPULATION 2,139	Acton POPULATION 2,136	Williamsburg POPULATION 2,132
Maintenance,	\$34,995.83	\$21,108.40	\$42,574.46	\$33,644.73
<i>Departmental,</i>	<i>31,077.61</i>	<i>20,867.96</i>	<i>41,728.48</i>	<i>31,634.64</i>
General government,	3,069.11	1,573.54	1,996.58	1,276.99
Protection of persons and property,	2,954.19	3,421.72	6,615.36	1,125.65
Health and sanitation,	571.25	352.17	1,325.51	214.75
Highways,	4,045.48	3,348.42	7,235.01	4,700.83
Charities,	1,000.89	1,414.45	3,200.83	1,816.94
Soldiers' benefits,	1,254.00	358.00	948.00	644.00
Education,	16,510.93	9,010.83	19,051.16	11,370.66
Libraries,	1,273.82	802.83	960.61	247.82
Recreation,	21.30	285.70	6.85	—
Unclassified,	376.64	300.30	388.57	237.00 *
<i>Public service enterprises,</i>	<i>3,869.22</i>	<i>—</i>	<i>—</i>	<i>1,010.09</i>
Electric light,	3,688.38	—	—	—
Water,	180.84	—	—	1,010.09
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>48.60</i>	<i>240.44</i>	<i>845.98</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	3,092.75	394.27	320.82	2,762.13
<i>Loans, general purposes,</i>	<i>847.31</i>	<i>594.87</i>	<i>320.82</i>	<i>722.13</i>
<i>Loans, public service enterprises,</i>	<i>2,245.44</i>	<i>—</i>	<i>—</i>	<i>2,040.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	6,307.52	8,862.25	1,849.92	10,800.15
<i>Departmental,</i>	<i>1,742.91</i>	<i>8,862.25</i>	<i>1,849.92</i>	<i>10,822.65</i>
General government,	235.36	65.00	—	—
Protection of persons and property,	318.27	—	1,446.40	—
Health and sanitation,	—	—	—	—
Highways,	903.60	8,696.75	155.82	4,276.73
Charities,	—	—	—	—
Education,	—	100.50	247.70	6,345.92
Libraries,	285.68	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>4,564.61</i>	<i>—</i>	<i>—</i>	<i>177.60</i>
Electric light,	2,540.77	—	—	—
Water,	2,023.84	—	—	177.50
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	12,900.00	9,100.00	15,000.00	17,700.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,900.00</i>	<i>1,600.00</i>	<i>—</i>	<i>1,700.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>9,000.00</i>	<i>7,500.00</i>	<i>15,000.00</i>	<i>16,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	259.25	—	241.60	1,000.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>259.25</i>	<i>—</i>	<i>241.60</i>	<i>—</i>
Refunds,	78.95	3.70	151.52	268.95
Agency, trust, and investment,	5,736.30	4,098.13	8,367.17	6,089.65
<i>Taxes and licenses for State,</i>	<i>3,980.00</i>	<i>2,580.00</i>	<i>4,480.00</i>	<i>2,480.25</i>
<i>Taxes for county,</i>	<i>1,752.00</i>	<i>1,291.48</i>	<i>2,260.09</i>	<i>1,509.12</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>34.30</i>	<i>246.65</i>	<i>1,627.08</i>	<i>2,100.28</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$38,088.08	\$21,502.67	\$42,895.28	\$25,406.86
Permanent debt (except from sinking funds),	3,900.00	1,600.00	—	1,700.00
Sinking fund requirements from revenue,	—	—	—	1,000.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	6,307.52	8,862.25	1,849.92	10,800.15
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	9,000.00	7,500.00	15,000.00	16,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	338.20	3.70	393.12	268.95
Agency, trust, and investment,	5,736.30	4,098.13	8,367.17	6,089.65
Total payments,	\$63,370.10	\$43,566.75	\$68,505.49	\$61,265.61
Balance on hand, including funds,	18,845.57	3,837.48	2,044.23	2,135.68
GRAND TOTAL,	\$82,215.67	\$47,404.21	\$70,549.72	\$63,399.29

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 19.

RECEIPTS.	Harwich POPULATION 2,115	Ashburnham POPULATION 2,107	Weston POPULATION 2,106	Hull POPULATION 2,103
REVENUE.	\$33,000.63	\$41,946.49	\$104,109.92	\$171,688.28
General,	30,369.81	26,351.09	94,044.16	114,378.94
<i>Taxes,</i>	26,690.03	25,547.93	93,472.85	103,142.96
Property and poll,	25,891.51	23,077.27	64,751.18	91,041.93
Corporation, bank, etc.,	798.52	470.66	28,721.07	12,101.03
<i>Licenses and permits,</i>	41.00	18.00	28.00	10,072.50
<i>Fines and forfeits,</i>	290.00	22.00	100.00	1,001.40
<i>Grants and gifts,</i>	5,348.78	2,763.16	443.91	168.08
For expenses,	1,898.78	1,763.16	443.91	162.08
For outlays,	1,450.00	1,000.00	—	—
<i>All other,</i>	—	—	—	—
Commercial,	4,630.82	15,595.40	10,065.76	57,309.34
<i>Special assessments,</i>	—	445.19	4,501.82	—
To meet expenses,	—	445.19	4,501.82	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	1,120.61
<i>Departmental,</i>	3,229.98	4,170.94	2,907.99	3,074.79
General government,	761.04	320.70	449.67	10.00
Protection of persons and property,	79.51	317.77	1,003.80	2,272.00
Health and sanitation,	—	17.50	—	—
Highways,	1.80	193.63	238.00	356.25
Charities,	333.53	2,028.34	—	24.54
Soldiers' benefits,	1,153.00	1,192.00	232.00	382.00
Education,	479.90	98.00	126.97	—
Libraries,	417.20	—	115.00	30.00
Recreation,	3.00	—	742.55	—
Unclassified,	1.00	3.00	—	—
<i>Public service enterprises,</i>	700.00	9,791.40	—	48,479.81
Electric light,	—	6,230.41	—	48,479.81
Water,	—	3,531.09	—	—
All other,	700.00	29.90	—	—
<i>Cemeteries,</i>	—	42.00	267.40	45.10
<i>Interest,</i>	700.84	1,145.87	2,388.55	4,691.03
On sinking funds,	—	—	—	1,986.41
On trust and investment funds,	487.65	827.03	1,008.46	—
All other,	213.19	318.84	1,380.09	2,604.62
NON-REVENUE.	\$31,901.50	\$38,192.85	\$31,624.56	\$367,082.35
Offsets to outlays,	—	—	—	187.25
<i>Departmental,</i>	—	—	—	187.25
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	21,200.00	27,200.00	—	164,632.60
Loans, general purposes,	200.00	3,000.00	—	93,850.00
Loans, public service enterprises,	—	4,200.00	—	10,600.00
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	21,000.00	20,000.00	—	60,000.00
Unpaid warrants or orders, current year,	—	—	—	222.60
Premiums,	—	—	—	—
Transfers,	405.98	503.77	—	42,085.73
From sinking funds,	—	—	—	26,812.42
All other,	405.98	503.77	—	16,273.31
Refunds,	368.67	216.37	5,627.05	675.53
Agency, trust, and investment,	9,926.85	4,272.71	25,997.51	59,471.24
Taxes and licenses for State,	5,964.84	2,560.00	17,280.00	15,375.00
Taxes for county,	1,538.03	1,164.00	8,717.51	9,242.70
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	2,402.53	548.71	—	34,853.54
All other,	221.40	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$35,000.63	\$41,946.49	\$104,109.92	\$171,875.53
Premiums,	—	—	—	282.60
Municipal indebtedness,	21,200.00	27,200.00	—	164,350.00
Transfers and refunds,	774.65	720.14	5,627.05	42,761.26
Agency, trust, and investment,	9,926.85	4,272.71	25,997.51	59,471.24
Total receipts,	\$66,902.13	\$74,139.34	\$136,734.48	\$438,740.63
Balance on hand, including funds,	4,105.78	9,217.18	64,974.31	36,930.94
GRAND TOTAL,	\$71,007.91	\$83,356.52	\$200,708.79	\$475,671.57

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 19.

PAYMENTS.	Harwich POPULATION 2,115	Ashburnham POPULATION 2,107	Weston POPULATION 2,106	Hull POPULATION 2,103
Maintenance,	\$81,540.21	\$56,513.22	\$38,785.75	\$135,977.35
<i>Departmental,</i>	<i>31,484.86</i>	<i>27,523.04</i>	<i>80,919.01</i>	<i>92,737.64</i>
General government,	4,400.38	2,761.12	4,956.77	11,355.13
Protection of persons and property,	3,045.97	4,531.58	15,561.13	26,722.24
Health and sanitation,	957.27	629.23	1,273.71	5,905.28
Highways,	4,407.29	3,966.02	19,395.56	24,547.86
Charities,	4,615.07	3,721.08	1,251.06	2,294.34
Soldiers' benefits,	1,209.00	811.23	216.00	420.00
Education,	11,924.26	9,818.58	26,512.88	17,263.79
Libraries,	478.67	768.84	3,105.43	1,005.56
Recreation,	47.26	188.36	7,044.26	2,147.75
Unclassified,	399.79	327.00	1,602.21	1,075.69
<i>Public service enterprises,</i>	<i>56.85</i>	<i>8,668.96</i>	<i>671.52</i>	<i>42,805.80</i>
Electric light,	—	5,140.57	—	42,793.80
Water,	—	3,436.29	—	—
All other,	55.25	92.10	571.82	10.00
<i>Cemeteries,</i>	<i>—</i>	<i>326.22</i>	<i>2,294.92</i>	<i>456.91</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,126.91	1,825.30	1,876.00	10,544.70
<i>Loans, general purposes,</i>	<i>1,126.91</i>	<i>577.22</i>	<i>1,876.00</i>	<i>8,880.37</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,248.08</i>	<i>—</i>	<i>1,644.35</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20.00</i>
Outlays,	650.60	12,538.36	8,433.34	83,747.88
<i>Departmental,</i>	<i>650.60</i>	<i>7,259.64</i>	<i>8,433.34</i>	<i>70,803.76</i>
General government,	154.95	—	—	2,530.15
Protection of persons and property,	—	60.00	—	16,020.00
Health and sanitation,	23.00	60.00	—	1,715.24
Highways,	—	7,164.47	8,020.14	24,229.74
Charities,	—	—	—	—
Education,	122.65	35.17	81.15	1,013.52
Libraries,	—	—	—	6,819.58
Recreation,	—	—	332.05	17,375.53
Unclassified,	350.00	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>5,278.72</i>	<i>—</i>	<i>13,144.12</i>
Electric light,	—	950.00	—	—
Water,	—	4,328.72	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	20,950.00	20,850.00	6,470.11	112,066.07
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25,812.42</i>
<i>From revenue and other sources,</i>	<i>2,950.00</i>	<i>4,850.00</i>	<i>6,470.11</i>	<i>1,253.65</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>18,000.00</i>	<i>16,000.00</i>	<i>—</i>	<i>85,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	405.98	503.77	—	42,085.73
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>14,900.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>252.60</i>
<i>All other,</i>	<i>405.98</i>	<i>503.77</i>	<i>—</i>	<i>26,903.13</i>
Refunds,	363.67	216.37	5,627.05	675.53
Agency, trust, and investment,	9,972.52	4,740.79	26,423.18	35,300.71
<i>Taxes and licenses for State,</i>	<i>5,964.84</i>	<i>2,560.00</i>	<i>17,280.00</i>	<i>15,375.00</i>
<i>Taxes for county,</i>	<i>1,538.08</i>	<i>1,164.00</i>	<i>8,717.61</i>	<i>9,242.70</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,248.20</i>	<i>1,016.79</i>	<i>426.67</i>	<i>10,683.01</i>
<i>All other,</i>	<i>221.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$32,667.12	\$38,343.52	\$85,661.75	\$146,522.05
Permanent debt (except from sinking funds),	2,950.00	4,850.00	6,470.11	1,253.65
Sinking fund requirements from revenue,	—	—	—	14,900.00
Premiums paid to sinking funds,	—	—	—	282.60
Outlays,	650.60	12,538.36	8,433.34	83,747.88
Permanent debt from sinking funds,	—	—	—	25,812.42
Bonds refunded, current year,	—	—	—	—
Temporary loans,	18,000.00	16,000.00	—	85,000.00
Transfers (except to sinking funds) and refunds,	774.65	720.14	5,627.05	27,578.66
Agency, trust, and investment,	9,972.52	4,740.79	26,423.18	35,300.71
Total payments,	\$65,014.89	\$77,192.81	\$132,615.43	\$420,397.97
Balance on hand, including funds,	5,993.02	6,163.71	68,093.36	55,273.60
GRAND TOTAL,	\$71,007.91	\$83,356.52	\$200,708.79	\$475,671.57

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 20.

RECEIPTS.	Upton POPULATION 2,071	Belchertown POPULATION 2,054	Charlton POPULATION 2,032	Avon POPULATION 2,013
REVENUE.	\$35,348.43	\$38,952.56	\$23,873.93	\$29,980.90
General,	29,425.17	22,907.49	20,748.29	21,268.33
<i>Taxes,</i>	<i>26,989.40</i>	<i>19,897.92</i>	<i>16,418.06</i>	<i>18,694.66</i>
Property and poll,	26,317.17	19,258.99	13,450.27	17,476.34
Corporation, bank, etc.,	672.23	638.93	2,967.79	1,218.32
<i>Licenses and permits,</i>	<i>56.00</i>	<i>11.75</i>	<i>984.00</i>	<i>150.00</i>
<i>Fines and forfeits,</i>	<i>16.07</i>	<i>153.65</i>	<i>52.38</i>	<i>200.04</i>
<i>Grants and gifts,</i>	<i>2,353.70</i>	<i>2,364.19</i>	<i>3,515.86</i>	<i>2,253.63</i>
For expenses,	2,276.95	2,764.19	3,213.85	2,198.63
For outlays,	106.75	100.00	100.00	25.00
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Commercial,	5,923.26	6,045.07	3,125.64	8,712.57
<i>Special assessments,</i>	<i>86.25</i>	<i>55.00</i>	<i>-</i>	<i>156.15</i>
To meet expenses,	86.25	55.00	-	136.15
To meet outlays,	-	-	-	-
<i>Privileges,</i>	<i>75.51</i>	<i>-</i>	<i>1,451.11</i>	<i>810.10</i>
<i>Departmental,</i>	<i>5,809.40</i>	<i>4,676.67</i>	<i>1,291.92</i>	<i>2,036.98</i>
General government,	655.00	5.00	19.75	-
Protection of persons and property,	-	83.77	-	158.02
Health and sanitation,	-	-	-	34.31
Highways,	1,000.86	13.00	-	17.80
Charities,	820.87	1,970.40	236.09	63.65
Soldiers' benefits,	2,334.00	2,029.00	944.00	1,230.00
Education,	355.50	529.50	89.33	515.70
Libraries,	13.17	-	2.75	17.50
Recreation,	-	-	-	-
Unclassified,	-	46.00	-	-
<i>Public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>4,898.58</i>
Electric light,	-	-	-	-
Water,	-	-	-	4,898.58
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>380.65</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Interest,</i>	<i>251.45</i>	<i>1,315.40</i>	<i>382.61</i>	<i>850.76</i>
On sinking funds,	-	-	-	-
On trust and investment funds,	199.34	1,204.40	234.04	21.34
All other,	32.11	109.00	148.57	809.42
NON-REVENUE.	\$16,324.49	\$22,253.67	\$22,174.26	\$15,793.89
Offsets to outlays,	-	-	-	201.52
<i>Departmental,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>201.52</i>
<i>Cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness,	12,000.00	18,000.00	17,500.00	12,500.00
<i>Loans, general purposes,</i>	<i>-</i>	<i>-</i>	<i>500.00</i>	<i>-</i>
<i>Loans, public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Bonds refunded, current year,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including tax loans),</i>	<i>12,000.00</i>	<i>18,000.00</i>	<i>17,000.00</i>	<i>12,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Premiums,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers,	194.78	-	60.00	-
<i>From sinking funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other,</i>	194.78	-	60.00	-
Refunds,	35.33	136.39	.26	141.05
Agency, trust, and investment,	4,094.38	4,117.28	4,614.00	2,951.31
<i>Taxes and licenses for State,</i>	<i>2,640.00</i>	<i>2,000.25</i>	<i>3,205.00</i>	<i>2,080.00</i>
<i>Taxes for county,</i>	<i>1,200.00</i>	<i>1,217.03</i>	<i>1,509.00</i>	<i>871.31</i>
<i>Reimbursements for grade crossings,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds,</i>	<i>254.38</i>	<i>550.00</i>	<i>100.00</i>	<i>-</i>
<i>All other,</i>	<i>-</i>	<i>350.00</i>	<i>-</i>	<i>-</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$35,348.43	\$28,952.56	\$23,873.93	\$30,182.43
Premiums,	-	-	-	-
Municipal indebtedness,	12,000.00	18,000.00	17,500.00	12,500.00
Transfers and refunds,	230.11	136.39	60.26	141.05
Agency, trust, and investment,	4,094.38	4,117.28	4,614.00	2,951.31
Total receipts,	\$51,672.92	\$51,206.23	\$46,048.19	\$45,774.79
Balance on hand, including funds,	152.62	4,838.01	7,349.93	2,524.48
GRAND TOTAL,	\$51,825.54	\$56,044.24	\$53,398.12	\$48,299.25

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 20.

PAYMENTS.	Upton POPULATION 2,071	Belchertown POPULATION 2,054	Charlton POPULATION 2,032	Avon POPULATION 2,013
Maintenance,	\$27,740.81	\$25,515.14	\$25,715.64	\$25,853.77
<i>Departmental,</i>	<i>27,048.48</i>	<i>25,316.84</i>	<i>25,580.59</i>	<i>22,843.09</i>
General government,	2,331.81	2,329.78	2,318.75	1,486.01
Protection of persons and property,	2,077.55	1,080.85	652.89	2,645.14
Health and sanitation,	299.67	287.70	901.65	545.65
Highways,	5,301.94	4,592.24	5,781.02	3,651.22
Charities,	3,345.03	3,653.18	2,064.76	1,051.73
Soldiers' benefits,	2,747.72	1,948.00	1,188.00	1,471.00
Education,	10,044.32	10,615.98	10,283.70	10,559.04
Libraries,	428.87	538.38	220.50	521.75
Recreation,	—	3.00	—	—
Unclassified,	471.55	267.73	2,149.32	916.55
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,005.68</i>
Electric light,	—	—	—	—
Water,	—	—	—	3,005.68
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>692.35</i>	<i>198.30</i>	<i>156.05</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	632.00	574.92	621.19	1,640.84
<i>Loans, general purposes,</i>	<i>632.00</i>	<i>574.92</i>	<i>621.19</i>	<i>580.84</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,120.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,023.40	5,650.83	2,354.17	2,449.06
<i>Departmental,</i>	<i>1,023.40</i>	<i>5,650.83</i>	<i>2,354.17</i>	<i>975.00</i>
General government,	879.90	—	7.50	—
Protection of persons and property,	143.50	200.00	99.68	—
Health and sanitation,	—	—	—	—
Highways,	—	501.89	2,096.99	—
Charities,	—	—	—	—
Education,	—	4,948.94	—	—
Libraries,	—	—	150.00	975.00
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,474.08</i>
Electric light,	—	—	—	—
Water,	—	—	—	1,474.08
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	15,410.00	15,500.00	18,500.00	14,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,200.00</i>	<i>1,500.00</i>	<i>800.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>12,000.00</i>	<i>14,000.00</i>	<i>18,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>1,210.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	194.78	—	60.00	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>194.78</i>	<i>—</i>	<i>60.00</i>	<i>—</i>
Refunds,	35.33	136.39	.26	141.05
Agency, trust, and investment,	4,098.94	4,117.28	4,614.00	2,972.65
<i>Taxes and licenses for State,</i>	<i>2,640.00</i>	<i>2,000.25</i>	<i>3,205.00</i>	<i>2,080.00</i>
<i>Taxes for county,</i>	<i>1,200.00</i>	<i>1,217.03</i>	<i>1,308.00</i>	<i>871.31</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>258.94</i>	<i>560.00</i>	<i>100.00</i>	<i>21.34</i>
<i>All other,</i>	<i>—</i>	<i>350.00</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$28,372.81	\$26,090.06	\$26,336.83	\$27,494.61
Permanent debt (except from sinking funds),	2,200.00	1,500.00	500.00	4,000.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,023.40	5,650.83	2,354.17	2,449.08
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	13,210.00	14,000.00	18,000.00	10,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	230.11	136.39	60.26	141.05
Agency, trust, and investment,	4,098.94	4,117.28	4,614.00	2,972.65
Total payments,	\$49,135.26	\$51,494.56	\$51,865.26	\$47,087.39
Balance on hand, including funds,	2,690.28	4,549.68	1,538.86	1,241.86
GRAND TOTAL,	\$51,825.54	\$56,044.24	\$53,398.12	\$48,329.25

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 21.

RECEIPTS.	Rehoboth POPULATION 2,001	Hadley POPULATION 1,999	Hatfield POPULATION 1,986	Swansea POPULATION 1,978
REVENUE.	\$20,188.80	\$45,035.96	\$32,500.51	\$39,451.33
General,	18,120.34	39,517.81	26,756.94	31,669.90
<i>Taxes,</i>	<i>15,981.22</i>	<i>36,678.59</i>	<i>25,084.93</i>	<i>29,551.74</i>
Property and poll,	14,066.27	25,862.87	23,796.48	26,254.77
Corporation, bank, etc.,	1,854.95	815.72	1,238.45	3,296.97
<i>Licenses and permits,</i>	<i>11.00</i>	<i>752.00</i>	<i>10.00</i>	<i>73.00</i>
<i>Fines and forfeits,</i>	<i>87.60</i>	<i>\$10.00</i>	<i>109.48</i>	<i>60.00</i>
<i>Grants and gifts,</i>	<i>2,110.62</i>	<i>11,877.22</i>	<i>1,612.53</i>	<i>1,985.16</i>
For expenses,	2,110.62	6,393.22	1,612.53	1,985.16
For outlays,	—	5,484.00	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	2,058.46	2,518.15	5,743.57	7,781.38
<i>Special assessments,</i>	<i>—</i>	<i>371.72</i>	<i>409.40</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	371.72	409.40	—
<i>Privileges,</i>	<i>1,037.64</i>	<i>582.81</i>	<i>—</i>	<i>1,761.94</i>
<i>Departmental,</i>	<i>689.90</i>	<i>919.85</i>	<i>596.32</i>	<i>4,975.01</i>
General government,	27.55	40.00	48.00	255.00
Protection of persons and property,	5.00	62.02	69.26	—
Health and sanitation,	—	—	—	—
Highways,	—	—	84.07	855.53
Charities,	115.35	14.29	—	3,285.88
Soldiers' benefits,	382.00	72.00	120.00	409.00
Education,	53.00	606.20	274.99	130.60
Libraries,	—	14.34	—	24.00
Recreation,	—	36.00	—	—
Unclassified,	117.00	75.00	—	15.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>4,570.79</i>	<i>2.00</i>
Electric light,	—	—	—	—
Water,	—	—	4,570.79	—
All other,	—	—	—	2.00
<i>Cemeteries,</i>	<i>—</i>	<i>170.20</i>	<i>.50</i>	<i>16.00</i>
<i>Interest,</i>	<i>320.92</i>	<i>473.67</i>	<i>1,166.66</i>	<i>1,086.43</i>
On sinking funds,	—	—	772.08	305.92
On trust and investment funds,	150.00	55.43	298.47	229.66
All other,	170.92	418.14	96.11	490.85
NON-REVENUE.	\$10,187.93	\$6,924.56	\$30,854.54	\$26,698.52
Offsets to outlays,	3,900.00	—	2,760.00	—
<i>Departmental,</i>	<i>3,900.00</i>	<i>—</i>	<i>2,760.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	150.00	19,100.00	17,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>150.00</i>	<i>7,100.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>12,000.00</i>	<i>17,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,650.00	61.86	861.67	1,575.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,650.00</i>	<i>61.86</i>	<i>861.67</i>	<i>1,575.00</i>
Refunds,	—	640.72	53.01	34.19
Agency, trust, and investment,	3,607.98	6,061.98	8,079.86	8,089.33
<i>Taxes and licenses for State,</i>	<i>2,000.00</i>	<i>3,770.00</i>	<i>3,800.00</i>	<i>3,280.00</i>
<i>Taxes for county,</i>	<i>1,272.90</i>	<i>2,141.98</i>	<i>1,947.86</i>	<i>2,087.55</i>
<i>Reimbursements for grade crossings,</i>	<i>335.08</i>	<i>150.00</i>	<i>2,932.60</i>	<i>2,781.78</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$24,088.80	\$42,035.96	\$36,260.61	\$39,451.28
Premiums,	—	—	—	—
Municipal indebtedness,	—	150.00	19,100.00	17,000.00
Transfers and refunds,	2,650.00	722.58	914.68	1,609.19
Agency, trust, and investment,	3,607.98	6,061.98	8,079.86	8,089.33
Total receipts,	\$30,346.78	\$48,970.52	\$64,355.15	\$66,149.80
Balance on hand, including funds,	7,031.26	29,878.55	1,014.84	2,587.38
GRAND TOTAL,	\$37,378.04	\$78,849.07	\$65,369.99	\$68,737.18

Graded According to Population of 1910 — Continued.

GROUP 21.

PAYMENTS.	Rhoboth POPULATION 2,001	Hadley POPULATION 1,999	Hatfield POPULATION 1,986	Swansea POPULATION 1,978
Maintenance,	\$18,181.65	\$28,333.37	\$34,118.71	\$29,270.76
<i>Departmental,</i>	18,181.65	28,118.77	25,552.40	29,097.63
General government,	1,285.10	2,082.95	1,996.23	2,181.10
Protection of persons and property,	335.01	1,405.28	1,260.83	522.43
Health and sanitation,	503.75	752.60	353.50	453.23
Highways,	4,876.27	5,326.70	7,469.75	10,103.39
Charities,	2,271.14	664.25	687.55	3,489.28
Soldiers' benefits,	368.00	58.00	120.00	306.00
Education,	8,277.48	17,126.16	10,440.42	10,614.29
Libraries,	—	509.73	350.00	1,223.95
Recreation,	—	—	110.32	—
Unclassified,	264.90	187.10	743.80	203.96
<i>Public service enterprises,</i>	—	—	415.89	—
Electric light,	—	—	—	—
Water,	—	—	415.89	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	220.60	160.51	173.13
<i>Administration of trust funds,</i>	—	—	9.91	—
Interest,	—	1,413.41	2,541.76	1,021.41
<i>Loans, general purposes,</i>	—	1,413.41	541.76	1,021.41
<i>Loans, public service enterprises,</i>	—	—	2,000.00	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	4,511.71	19,730.75	16,973.86	6,079.40
<i>Departmental,</i>	4,511.71	18,434.53	16,598.86	6,079.40
General government,	—	—	360.54	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,924.74	14,713.85	16,238.32	5,498.90
Charities,	—	—	—	—
Education,	1,586.97	3,720.68	—	580.50
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	375.00	—
Electric light,	—	—	—	—
Water,	—	—	375.00	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	1,296.22	—	—
Municipal indebtedness,	—	2,000.00	10,000.00	17,500.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	2,000.00	—	500.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	—	—	10,000.00	17,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	2,650.00	61.86	861.67	1,575.00
<i>To sinking funds from revenue,</i>	—	—	861.67	1,575.00
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	2,650.00	61.86	—	—
Refunds,	—	660.72	53.01	34.19
Agency, trust, and investment,	6,107.98	6,061.98	9,941.16	9,984.53
<i>Taxes and licenses for State,</i>	2,000.00	3,770.00	3,800.00	3,880.00
<i>Taxes for county,</i>	1,272.90	2,141.98	1,947.86	2,087.66
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	2,835.08	150.00	4,795.90	4,616.98
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$18,181.65	\$29,746.78	\$26,660.47	\$30,292.17
Permanent debt (except from sinking funds),	—	2,000.00	—	500.00
Sinking fund requirements from revenue,	—	—	861.67	1,575.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,511.71	19,730.75	16,973.86	6,079.40
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	—	10,000.00	17,000.00
Transfers (except to sinking funds) and refunds,	2,650.00	722.58	53.01	34.19
Agency, trust, and investment,	6,107.98	6,061.98	9,941.16	9,984.53
Total payments,	\$81,451.34	\$56,263.09	\$64,490.17	\$65,468.29
Balance on hand, including funds,	5,986.70	20,584.78	879.82	3,271.89
GRAND TOTAL,	\$87,378.04	\$76,846.87	\$65,369.99	\$68,737.18

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 22.

RECEIPTS.	Georgetown Population 1,958	Sturbridge Population 1,957	Shrewsbury Population 1,946	Stockbridge Population 1,933
REVENUE.	\$35,679.47	\$32,791.93	\$50,878.82	\$72,073.51
General,	24,578.92	19,800.66	37,729.64	62,762.80
<i>Taxes,</i>	<i>22,926.37</i>	<i>18,901.90</i>	<i>35,092.55</i>	<i>62,472.26</i>
Property and poll,	21,462.71	15,302.20	31,384.73	57,790.84
Corporation, bank, etc.,	1,463.66	1,599.70	3,707.82	4,681.42
<i>Licenses and permits,</i>	<i>11.00</i>	<i>761.00</i>	<i>363.60</i>	<i>3.50</i>
<i>Fines and forfeits,</i>	<i>90.78</i>	<i>16.10</i>	<i>78.11</i>	<i>106.96</i>
<i>Grants and gifts,</i>	<i>1,550.77</i>	<i>2,121.66</i>	<i>2,196.33</i>	<i>180.09</i>
For expenses,	1,482.77	2,121.66	1,695.33	180.09
For outlays,	68.00	—	500.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>.15</i>	<i>—</i>
Commercial,	11,100.55	2,991.27	12,148.88	9,310.71
<i>Special assessments,</i>	<i>694.63</i>	<i>—</i>	<i>478.51</i>	<i>—</i>
To meet expenses,	694.63	—	478.51	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>986.09</i>	<i>1,482.23</i>	<i>1,973.97</i>	<i>—</i>
<i>Departmental,</i>	<i>7,071.10</i>	<i>1,142.34</i>	<i>1,654.35</i>	<i>6,306.07</i>
General government,	13.50	77.00	324.55	87.50
Protection of persons and property,	1,309.76	—	37.33	13.02
Health and sanitation,	36.30	—	—	—
Highways,	214.27	8.20	104.00	27.50
Charities,	1,451.96	494.51	196.75	183.27
Soldiers' benefits,	3,069.75	463.00	874.00	909.00
Education,	798.34	86.76	66.10	224.09
Libraries,	177.22	14.88	49.12	—
Recreation,	—	—	—	10.00
Unclassified,	—	15.00	2.50	4,850.69
<i>Public service enterprises,</i>	<i>1,693.15</i>	<i>—</i>	<i>6,719.47</i>	<i>—</i>
Electric light,	1,693.15	—	6,719.47	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>42.00</i>	<i>106.00</i>	<i>—</i>
<i>Interest,</i>	<i>655.58</i>	<i>1,517.70</i>	<i>2,217.58</i>	<i>3,005.64</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	655.58	1,165.03	1,862.35	1,787.62
All other,	—	152.67	355.23	1,218.02
NON-REVENUE.	\$16,044.04	\$25,500.28	\$31,200.79	\$52,514.24
Offsets to outlays,	2,640.00	5,718.60	111.45	—
<i>Departmental,</i>	<i>—</i>	<i>5,718.60</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>2,640.00</i>	<i>—</i>	<i>111.45</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	7,000.00	12,054.44	20,000.00	32,570.91
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>7,000.00</i>	<i>12,000.00</i>	<i>20,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>54.44</i>	<i>—</i>	<i>4,935.58</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>635.33</i>
Transfers,	1,228.23	617.51	1,500.75	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	1,228.23	617.51	1,500.75	—
Refunds,	18.02	2,580.83	20.27	1,412.06
Agency, trust, and investment,	5,159.79	2,559.00	9,568.32	18,530.27
<i>Taxes and licenses for State,</i>	<i>2,970.24</i>	<i>2,250.00</i>	<i>4,960.00</i>	<i>10,860.43</i>
<i>Taxes for county,</i>	<i>1,616.90</i>	<i>909.00</i>	<i>2,265.00</i>	<i>7,284.74</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>572.65</i>	<i>400.00</i>	<i>2,353.32</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>385.10</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$38,319.47	\$29,510.53	\$50,989.97	\$72,073.51
Premiums,	—	—	—	635.33
Municipal indebtedness,	7,000.00	12,054.44	20,000.00	32,935.58
Transfers and refunds,	1,244.25	4,168.34	1,521.02	1,413.06
Agency, trust, and investment,	5,159.79	3,559.00	9,568.32	18,530.27
Total receipts,	\$51,723.51	\$49,292.31	\$82,079.31	\$125,587.75
Balance on hand, including funds,	8,003.99	5,641.13	7,998.12	37,373.17
GRAND TOTAL,	\$59,727.50	\$54,933.44	\$90,077.43	\$162,960.92

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 22.

PAYMENTS.	Georgetown POPULATION 1,958	Sturbridge POPULATION 1,957	Shrewsbury POPULATION 1,946	Stockbridge POPULATION 1,933
Maintenance,	\$39,965.12	\$39,637.39	\$42,690.91	\$48,990.25
<i>Departmental,</i>	<i>26,399.75</i>	<i>20,076.93</i>	<i>34,695.94</i>	<i>47,719.11</i>
General government,	1,394.91	1,328.18	4,980.68	3,741.52
Protection of persons and property,	4,969.86	544.95	2,884.82	3,438.50
Health and sanitation,	204.35	477.60	830.15	1,345.64
Highways,	2,072.58	4,234.37	5,049.37	13,839.65
Charities,	3,579.26	2,919.64	2,092.13	2,185.29
Soldiers' benefits,	3,443.35	559.00	800.00	1,293.00
Education,	9,160.93	8,914.64	13,458.59	19,563.63
Libraries,	1,322.46	686.25	1,826.89	1,180.09
Recreation,	—	—	36.36	271.00
Unclassified,	252.05	412.30	2,736.95	860.79
<i>Public service enterprises,</i>	<i>3,565.37</i>	<i>—</i>	<i>6,951.86</i>	<i>—</i>
Electric light,	3,565.37	—	6,951.86	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>375.96</i>	<i>1,038.11</i>	<i>1,271.14</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>184.60</i>	<i>5.00</i>	<i>—</i>
Interest,	\$91.83	\$59.07	\$1,652.80	\$3,307.91
<i>Loans, general purposes,</i>	<i>251.88</i>	<i>459.07</i>	<i>853.23</i>	<i>3,307.91</i>
<i>Loans, public service enterprises,</i>	<i>640.00</i>	<i>—</i>	<i>799.57</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	\$7,111.99	\$3,978.70	\$6,737.30	\$8,894.75
<i>Departmental,</i>	<i>1,228.01</i>	<i>3,978.70</i>	<i>3,703.74</i>	<i>48,894.75</i>
General government,	26.50	—	943.75	—
Protection of persons and property,	94.00	—	—	181.09
Health and sanitation,	—	—	—	2,727.95
Highways,	708.10	3,831.89	2,759.99	—
Charities,	—	—	—	—
Education,	—	146.81	—	45,985.71
Libraries,	453.41	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>4,429.88</i>	<i>—</i>	<i>3,033.56</i>	<i>—</i>
Electric light,	4,429.88	—	3,033.56	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,000.00	14,500.00	20,000.00	31,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,000.00</i>	<i>500.00</i>	<i>4,000.00</i>	<i>11,500.00</i>
<i>Bonds refunded, current year,</i>	<i>7,000.00</i>	<i>14,000.00</i>	<i>16,000.00</i>	<i>20,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,228.23	617.51	1,500.75	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,228.23</i>	<i>617.51</i>	<i>1,500.75</i>	<i>—</i>
Refunds,	16.02	3,550.83	20.27	1,413.06
Agency, trust, and investment,	4,587.14	3,714.34	9,761.40	21,593.37
<i>Taxes and licenses for State,</i>	<i>2,970.24</i>	<i>2,250.00</i>	<i>4,960.00</i>	<i>10,860.43</i>
<i>Taxes for county,</i>	<i>1,616.90</i>	<i>909.00</i>	<i>2,255.00</i>	<i>7,284.74</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>555.34</i>	<i>2,546.40</i>	<i>3,063.10</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>385.10</i>
RECAPITULATION.				
Maintenance and interest,	\$30,857.00	\$21,096.46	\$44,343.71	\$52,298.16
Permanent debt (except from sinking funds),	3,000.00	500.00	4,000.00	11,500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	5,711.99	3,978.70	6,737.30	48,894.75
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,000.00	14,000.00	16,000.00	20,000.00
Transfers (except to sinking funds) and refunds,	1,244.25	4,168.34	1,521.02	1,413.06
Agency, trust, and investment,	4,587.14	3,714.34	9,761.40	21,593.37
Total payments,	\$52,400.38	\$47,457.84	\$82,363.43	\$155,699.34
Balance on hand, including funds,	7,327.12	5,475.60	7,714.00	7,281.58
GRAND TOTAL,	\$59,727.50	\$52,933.44	\$90,077.43	\$162,980.92

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 23.

RECEIPTS.	Dennis POPULATION 1,919	Wilmington POPULATION 1,858	Hanson POPULATION 1,854	Sheffield POPULATION 1,817
REVENUE.	\$27,578.84	\$43,138.46	\$36,306.16	\$32,979.49
General,	25,077.26	23,054.22	20,973.75	20,636.59
<i>Taxes,</i>	<i>22,998.84</i>	<i>29,878.33</i>	<i>27,938.29</i>	<i>16,854.57</i>
Property and poll,	21,413.07	26,143.78	21,431.52	8,761.49
Corporation, bank, etc.,	1,485.77	3,734.55	6,500.77	7,093.08
<i>Licenses and permits,</i>	<i>53.00</i>	<i>39.00</i>	<i>21.00</i>	<i>985.75</i>
<i>Fines and forfeits,</i>	<i>75.00</i>	<i>60.00</i>	<i>21.00</i>	<i>11.24</i>
<i>Grants and gifts,</i>	<i>8,060.42</i>	<i>3,086.89</i>	<i>2,999.46</i>	<i>3,785.03</i>
For expenses,	2,050.42	2,486.89	1,394.21	2,824.23
For outlays,	—	600.00	1,605.25	960.80
All other,	—	—	—	—
Commercial,	2,501.38	10,054.24	5,332.41	2,342.90
<i>Special assessments,</i>	<i>—</i>	<i>803.43</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	803.43	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>2,537.13</i>	<i>674.47</i>	<i>837.25</i>
<i>Departmental,</i>	<i>2,802.20</i>	<i>5,372.35</i>	<i>3,912.52</i>	<i>1,334.93</i>
General government,	28.50	2.50	105.25	75.23
Protection of persons and property,	431.53	2,690.79	352.82	—
Health and sanitation,	1.00	27.00	—	—
Highways,	160.22	126.00	206.00	—
Charities,	446.25	1,947.69	1,016.15	18.73
Soldiers' benefits,	1,019.00	426.00	1,888.00	1,100.00
Education,	114.00	119.23	334.30	125.90
Libraries,	—	33.14	—	15.07
Recreation,	—	—	—	—
Unclassified,	1.00	—	—	—
<i>Public service enterprises,</i>	<i>84.00</i>	<i>—</i>	<i>—</i>	<i>20.00</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	84.00	—	—	20.00
<i>Cemeteries,</i>	<i>—</i>	<i>101.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>215.38</i>	<i>1,270.33</i>	<i>745.42</i>	<i>150.72</i>
On sinking funds,	—	131.95	—	—
On trust and investment funds,	215.38	420.18	68.67	145.44
All other,	—	718.20	676.75	5.28
NON-REVENUE.	\$17,321.68	\$44,519.15	\$20,635.66	\$24,036.68
Offsets to outlays,	—	1,000.00	—	16,177.88
<i>Departmental,</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>16,177.88</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	13,121.86	18,000.00	15,358.97	2,117.19
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>100.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>18,000.00</i>	<i>18,000.00</i>	<i>15,000.00</i>	<i>2,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>1,121.86</i>	<i>—</i>	<i>258.97</i>	<i>117.19</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	10,222.63	—	28.40
<i>From sinking funds,</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
All other,	—	222.63	—	28.40
Refunds,	232.14	.96	—	623.99
Agency, trust, and investment,	4,467.68	15,235.56	5,276.69	5,029.72
<i>Taxes and licenses for State,</i>	<i>2,780.00</i>	<i>3,280.00</i>	<i>2,880.00</i>	<i>2,885.25</i>
<i>Taxes for county,</i>	<i>1,494.14</i>	<i>1,654.71</i>	<i>2,146.69</i>	<i>2,042.45</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>7.54</i>	<i>10,300.85</i>	<i>250.00</i>	<i>102.02</i>
All other,	246.00	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$27,578.84	\$44,138.46	\$36,306.16	\$39,156.87
Premiums,	—	—	—	—
Municipal indebtedness,	13,121.86	18,000.00	15,358.97	2,117.19
Transfers and refunds,	232.14	10,233.59	—	712.39
Agency, trust, and investment,	4,467.68	15,235.56	5,276.69	5,029.72
Total receipts,	\$45,400.52	\$87,657.61	\$56,941.82	\$47,016.17
Balance on hand, including funds,	1,814.57	1,396.77	11,811.63	7,579.66
GRAND TOTAL,	\$47,215.09	\$89,054.38	\$68,753.45	\$54,595.73

Graded According to Population of 1910 — Continued.

GROUP 23.

PAYMENTS.	Dennis POPULATION 1,919	Wilmington POPULATION 1,858	Hanson POPULATION 1,854	Sheffield POPULATION 1,817
Maintenance,	\$24,737.61	\$35,203.05	\$24,560.75	\$32,929.19
<i>Departmental,</i>	<i>24,736.61</i>	<i>34,712.95</i>	<i>24,541.78</i>	<i>22,371.81</i>
General government,	2,720.95	2,725.88	1,945.09	1,620.65
Protection of persons and property,	2,427.42	6,937.97	2,668.79	319.16
Health and sanitation,	491.40	469.40	184.08	564.12
Highways,	3,857.37	5,151.21	4,926.21	7,606.67
Charities,	3,689.58	3,334.89	2,667.09	1,579.38
Soldiers' benefits,	1,020.88	496.00	2,534.00	992.00
Education,	10,196.68	14,456.86	8,771.04	9,772.86
Libraries,	50.00	425.12	447.48	203.57
Recreation,	—	315.31	—	—
Unclassified,	272.33	400.31	198.00	213.40
<i>Public service enterprises,</i>	<i>1.00</i>	<i>—</i>	<i>—</i>	<i>7.50</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	1.00	—	—	7.50
<i>Cemeteries,</i>	<i>—</i>	<i>490.10</i>	<i>219.00</i>	<i>49.88</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	905.12	804.51	716.17	66.67
<i>Loans, general purposes,</i>	<i>905.12</i>	<i>804.51</i>	<i>716.17</i>	<i>66.67</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	106.82	9,538.84	4,090.73	19,949.24
<i>Departmental,</i>	<i>106.82</i>	<i>9,538.84</i>	<i>4,090.73</i>	<i>19,949.24</i>
General government,	—	—	—	—
Protection of persons and property,	—	1,200.00	100.00	—
Health and sanitation,	—	—	—	—
Highways,	106.82	8,140.30	3,990.73	19,949.24
Charities,	—	—	—	—
Education,	—	198.54	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	15,720.00	26,490.00	19,204.44	2,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,450.00</i>	<i>490.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>16,000.00</i>	<i>17,000.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>1,270.00</i>	<i>—</i>	<i>204.44</i>	<i>—</i>
Transfers,	—	10,283.63	—	28.40
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>10,283.63</i>	<i>—</i>	<i>28.40</i>
Refunds,	232.14	.96	—	683.99
Agency, trust, and investment,	4,467.63	5,230.14	5,276.89	5,029.72
<i>Taxes and licenses for State,</i>	<i>2,780.00</i>	<i>3,230.00</i>	<i>2,880.00</i>	<i>2,885.25</i>
<i>Taxes for county,</i>	<i>1,494.14</i>	<i>1,654.71</i>	<i>2,146.69</i>	<i>2,042.45</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>7.54</i>	<i>295.43</i>	<i>250.00</i>	<i>102.08</i>
<i>All other,</i>	<i>246.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$25,632.73	\$36,007.56	\$25,276.95	\$22,995.86
Permanent debt (except from sinking funds),	4,450.00	490.00	2,000.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	106.82	9,538.84	4,090.73	19,949.24
Permanent debt from sinking funds,	—	10,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	11,270.00	16,000.00	17,204.44	2,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	232.14	10,283.59	—	712.39
Agency, trust, and investment,	4,467.63	5,230.14	5,276.89	5,029.72
Total payments,	\$46,189.37	\$57,580.12	\$53,848.21	\$50,687.21
<i>Balance on hand, including funds,</i>	<i>1,055.72</i>	<i>1,504.25</i>	<i>14,904.64</i>	<i>3,908.52</i>
GRAND TOTAL,	\$47,215.09	\$59,084.38	\$68,752.85	\$54,595.73

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 24.

RECEIPTS.	Townsend POPULATION 1,761	Hamilton POPULATION 1,749	Southborough POPULATION 1,745	Rutland POPULATION 1,743
REVENUE.	\$30,300.45	\$55,585.06	\$52,565.73	\$28,371.14
General,	22,663.37	49,342.99	44,984.89	22,592.21
<i>Taxes,</i>	<i>20,517.15</i>	<i>48,853.51</i>	<i>42,312.56</i>	<i>19,817.37</i>
Property and poll,	17,838.85	38,946.07	23,377.89	19,209.23
Corporation, bank, etc.,	2,678.30	9,907.44	18,934.67	8.14
<i>Licenses and permits,</i>	<i>89.75</i>	<i>5.50</i>	<i>5.00</i>	<i>13.00</i>
<i>Fines and forfeits,</i>	<i>184.93</i>	<i>23.33</i>	<i>200.53</i>	
<i>Grants and gifts,</i>	<i>2,994.54</i>	<i>460.65</i>	<i>2,466.80</i>	<i>3,581.94</i>
For expenses,	2,251.49	460.65	2,466.80	2,203.94
For outlays,	743.05			1,158.00
All other,	—	—	—	—
Commercial,	6,637.08	6,242.07	8,580.84	5,678.83
<i>Special assessments,</i>	<i>168.31</i>	<i>947.86</i>	<i>954.03</i>	
To meet expenses,	168.31	947.86	954.03	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>		<i>1,124.37</i>	<i>2,718.49</i>	
<i>Departmental,</i>	<i>5,218.39</i>	<i>3,533.33</i>	<i>3,239.29</i>	<i>958.21</i>
General government,	442.49	81.10	159.80	265.87
Protection of persons and property,	1,670.38	1,129.48	694.35	56.75
Health and sanitation,	—	—	—	—
Highways,	—	1,126.10	—	—
Charities,	1,811.74	257.56	.75	—
Soldiers' benefits,	706.00	769.00	1,002.00	330.00
Education,	545.94	132.90	861.71	284.00
Libraries,	41.84	17.15	13.68	5.73
Recreation,	—	—	—	—
Unclassified,	—	20.04	507.00	15.86
<i>Public service enterprises,</i>				<i>4,017.48</i>
Electric light,	—	—	—	—
Water,	—	—	—	4,017.48
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>303.45</i>	<i>65.00</i>	<i>919.00</i>	
<i>Interest,</i>	<i>946.63</i>	<i>571.51</i>	<i>760.03</i>	<i>703.14</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	575.18	235.52	418.03	—
All other,	371.75	335.99	332.00	703.14
NON-REVENUE.	\$29,006.18	\$43,697.22	\$37,462.68	\$19,466.91
Offsets to outlays,	72.00	—	407.00	1,017.98
<i>Departmental,</i>	<i>72.00</i>		<i>407.00</i>	<i>900.00</i>
<i>Public service enterprises,</i>				<i>117.98</i>
<i>Cemeteries,</i>				
Municipal indebtedness,	22,900.00	30,000.00	25,000.00	16,000.00
<i>Loans, general purposes,</i>				
<i>Loans, public service enterprises,</i>				
<i>Loans, cemeteries,</i>				
<i>Bonds refunded, current year,</i>				
<i>Temporary loans (including tax loans),</i>	<i>22,900.00</i>	<i>30,000.00</i>	<i>25,000.00</i>	<i>16,000.00</i>
<i>Unpaid warrants or orders, current year,</i>				
<i>Premiums,</i>				
Transfers,	22.70	60.00	522.71	—
<i>From sinking funds,</i>				
All other,	22.70	60.00	522.71	—
Refunds,	133.24	63.97	143.97	.89
Agency, trust, and investment,	5,878.24	18,568.25	11,389.00	2,448.04
<i>Taxes and licenses for State,</i>	<i>2,973.69</i>	<i>10,240.50</i>	<i>7,580.00</i>	<i>1,680.00</i>
<i>Taxes for county,</i>	<i>1,372.20</i>	<i>7,958.93</i>	<i>3,419.00</i>	<i>764.00</i>
<i>Reimbursements for grade crossings,</i>				
<i>Sinking and other permanent funds,</i>	<i>1,532.35</i>	<i>368.82</i>	<i>460.00</i>	<i>4.04</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$30,372.45	\$55,585.06	\$52,972.73	\$29,289.12
Premiums,	—	—	—	—
Municipal indebtedness,	22,900.00	30,000.00	25,000.00	16,000.00
Transfers and refunds,	155.94	128.97	666.68	89
Agency, trust, and investment,	5,878.24	18,568.25	11,389.00	2,448.04
Total receipts,	\$59,306.63	\$104,282.28	\$91,028.41	\$47,738.05
Balance on hand, including funds,	289.54	2,763.28	7,781.65	1,226.57
GRAND TOTAL,	\$59,596.17	\$107,045.56	\$98,810.06	\$48,964.62

Graded According to Population of 1910 — Continued.

GROUP 24.

PAYMENTS.	Townsend POPULATION 1,761	Hamilton POPULATION 1,749	Southborough POPULATION 1,745	Rutland POPULATION 1,743
Maintenance,	\$37,929.30	\$46,153.48	\$44,013.38	\$18,819.85
<i>Departmental,</i>	<i>\$7,016.54</i>	<i>45,880.35</i>	<i>42,859.85</i>	<i>15,822.18</i>
General government,	2,420.69	6,212.85	3,492.75	1,864.87
Protection of persons and property,	4,056.48	5,771.09	4,674.11	744.91
Health and sanitation,	582.06	816.08	372.50	114.15
Highways,	3,391.31	14,826.39	12,508.04	2,459.70
Charities,	3,863.58	2,449.68	1,686.59	490.23
Soldiers' benefits,	827.90	851.95	1,188.00	426.00
Education,	10,547.47	14,170.03	16,273.49	7,274.81
Libraries,	592.97	643.44	1,619.50	122.23
Recreation,	258.80	86.84	219.47	25.00
Unclassified,	475.28	52.00	825.40	170.22
<i>Public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,027.73</i>
Electric light,	-	-	-	-
Water,	-	-	-	2,027.73
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>918.76</i>	<i>\$73.15</i>	<i>1,153.43</i>	<i>100.00</i>
<i>Administration of trust funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Interest,	620.87	1,580.70	2,000.59	1,582.23
<i>Loans, general purposes,</i>	<i>620.87</i>	<i>1,580.70</i>	<i>2,000.59</i>	<i>1,052.23</i>
<i>Loans, public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>600.00</i>
<i>Loans, cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Outlays,	1,825.39	1,789.34	3,295.92	3,354.82
<i>Departmental,</i>	<i>1,825.39</i>	<i>1,789.34</i>	<i>3,295.92</i>	<i>3,129.40</i>
General government,	-	-	-	108.00
Protection of persons and property,	503.25	348.00	500.00	-
Health and sanitation,	-	36.00	-	-
Highways,	1,122.14	1,405.34	-	3,021.40
Charities,	-	-	-	-
Education,	200.00	-	2,795.92	-
Libraries,	-	-	-	-
Recreation,	-	-	-	-
Unclassified,	-	-	-	-
<i>Public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>\$25.42</i>
Electric light,	-	-	-	-
Water,	-	-	-	225.42
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness,	23,453.21	31,980.00	29,000.00	20,400.00
<i>From sinking funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>1,980.00</i>	<i>4,000.00</i>	<i>4,900.00</i>
<i>Bonds refunded, current year,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including tax loans),</i>	<i>21,453.21</i>	<i>30,000.00</i>	<i>25,000.00</i>	<i>15,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers,	22.70	60.00	522.71	-
<i>To sinking funds from revenue,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>To sinking funds from premiums,</i>	<i>22.70</i>	<i>60.00</i>	<i>522.71</i>	<i>-</i>
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Refunds,	133.24	68.97	143.97	.89
Agency, trust, and investment,	5,566.09	18,609.95	11,493.13	2,448.04
<i>Taxes and licenses for State,</i>	<i>\$,973.69</i>	<i>10,240.50</i>	<i>7,620.00</i>	<i>1,880.00</i>
<i>Taxes for county,</i>	<i>1,572.80</i>	<i>7,968.93</i>	<i>3,419.00</i>	<i>764.00</i>
<i>Expenditures for grade crossings,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds,</i>	<i>1,220.20</i>	<i>410.52</i>	<i>554.13</i>	<i>4.04</i>
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
RECAPITULATION.				
Maintenance and interest,	\$28,550.17	\$47,834.18	\$46,103.87	\$17,372.08
Permanent debt (except from sinking funds),	1,000.00	1,980.00	4,000.00	4,900.00
Sinking fund requirements from revenue,	-	-	-	-
Premiums paid to sinking funds,	-	-	-	-
Outlays,	1,825.39	1,789.34	3,295.92	3,354.82
Permanent debt from sinking funds,	-	-	-	-
Bonds refunded, current year,	-	-	-	-
Temporary loans,	21,453.21	30,000.00	25,000.00	15,500.00
Transfers (except to sinking funds) and	-	-	-	-
refunds,	155.94	128.97	666.68	.89
Agency, trust, and investment,	5,566.09	18,609.95	11,493.13	2,448.04
Total payments,	\$58,580.20	\$100,342.44	\$90,559.60	\$43,575.83
Balance on hand, including funds,	1,045.37	6,703.12	8,250.46	5,387.79
GRAND TOTAL,	\$59,596.17	\$107,045.56	\$98,810.06	\$48,963.62

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 25.

RECEIPTS.	Wrentham POPULATION 1,743	Colrain POPULATION 1,741	Marshfield POPULATION 1,738	Raynham POPULATION 1,725
REVENUE.	\$40,714.25	\$21,814.28	\$39,102.70	\$21,021.47
General,	29,517.06	20,727.48	33,403.55	16,471.41
<i>Taxes,</i>	<i>26,664.72</i>	<i>14,154.74</i>	<i>52,547.68</i>	<i>12,958.37</i>
Property and poll,	25,192.05	12,793.07	30,337.79	8,493.61
Corporation, bank, etc.,	1,472.67	1,361.67	2,009.89	4,444.76
<i>Licenses and permits,</i>	<i>87.00</i>	<i>752.00</i>	<i>64.50</i>	<i>9.00</i>
<i>Fines and forfeits,</i>	<i>105.00</i>	<i>65.00</i>	<i>114.45</i>	<i>18.22</i>
<i>Grants and gifts,</i>	<i>2,660.34</i>	<i>5,755.74</i>	<i>876.92</i>	<i>3,506.82</i>
For expenses,	2,660.34	3,755.74	876.92	3,505.82
For outlays,	—	2,000.00	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	11,197.19	1,086.80	5,699.15	4,550.06
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>750.00</i>	<i>201.92</i>
To meet expenses,	—	—	750.00	201.92
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>469.86</i>	<i>17.10</i>	<i>2.00</i>	<i>2,003.65</i>
<i>Departmental,</i>	<i>5,022.13</i>	<i>472.00</i>	<i>4,435.18</i>	<i>2,123.53</i>
General government,	121.00	—	112.66	6.83
Protection of persons and property,	39.56	—	928.98	320.90
Health and sanitation,	—	—	143.00	—
Highways,	—	—	287.55	—
Charities,	3,583.37	—	253.13	259.80
Soldiers' benefits,	1,238.00	288.00	2,505.00	1,401.00
Education,	1.50	182.00	185.50	46.50
Libraries,	37.75	—	19.36	—
Recreation,	—	—	—	—
Unclassified,	1.00	2.00	—	88.50
<i>Public service enterprises,</i>	<i>5,879.03</i>	<i>—</i>	<i>4.00</i>	<i>60.00</i>
Electric light,	—	—	—	—
Water,	5,279.03	—	—	—
All other,	—	—	4.00	50.00
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>35.00</i>
<i>Interest,</i>	<i>426.12</i>	<i>597.70</i>	<i>507.97</i>	<i>155.96</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	270.56	591.60	202.98	72.66
All other,	155.56	6.10	304.99	63.30
NON-REVENUE.	\$12,159.71	\$19,768.32	\$24,109.35	\$10,189.51
Offsets to outlays,	—	—	1,000.00	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	9,000.00	15,153.36	14,500.00	6,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>9,000.00</i>	<i>14,000.00</i>	<i>14,500.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>653.36</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	53.00	591.60	107.75	43.95
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	53.00	591.60	107.75	43.95
Refunds,	131.67	39.23	14.22	19.88
Agency, trust, and investment,	3,975.04	3,984.13	8,487.38	4,125.68
<i>Taxes and licenses for State,</i>	<i>2,852.65</i>	<i>2,010.00</i>	<i>4,560.00</i>	<i>2,000.00</i>
<i>Taxes for county,</i>	<i>1,072.39</i>	<i>1,653.18</i>	<i>3,398.93</i>	<i>1,872.90</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>50.00</i>	<i>—</i>	<i>538.45</i>	<i>852.78</i>
<i>All other,</i>	<i>—</i>	<i>320.95</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$40,714.25	\$21,814.28	\$40,102.70	\$21,021.47
Premiums,	—	—	—	—
Municipal indebtedness,	9,000.00	15,153.36	14,500.00	6,000.00
Transfers and refunds,	184.67	630.83	121.97	63.83
Agency, trust, and investment,	3,975.04	3,984.13	8,487.38	4,125.68
Total receipts,	\$53,873.96	\$41,582.60	\$63,212.05	\$31,210.98
Balance on hand, including funds,	11,806.36	1,018.99	2,069.69	3,642.86
GRAND TOTAL,	\$65,680.32	\$42,601.59	\$65,281.74	\$34,853.84

Graded According to Population of 1910 — Continued.

GROUP 25.

PAYMENTS.	Wrentham POPULATION 1,743	Colrain POPULATION 1,741	Marshfield POPULATION 1,738	Raynham POPULATION 1,725
Maintenance,	\$23,433.97	\$17,786.19	\$36,613.99	\$17,110.87
<i>Departmental,</i>	<i>31,844.23</i>	<i>17,752.19</i>	<i>35,496.23</i>	<i>17,068.22</i>
General government,	2,976.06	1,053.02	3,671.39	1,513.04
Protection of persons and property,	3,635.09	136.00	3,971.89	1,013.48
Health and sanitation,	278.07	426.73	504.82	219.60
Highways,	4,877.19	3,997.66	8,463.71	3,066.45
Charities,	5,311.64	1,304.73	2,859.02	953.90
Soldiers' benefits,	1,200.00	326.00	2,692.00	1,271.00
Education,	11,897.61	9,420.50	10,475.88	8,208.75
Libraries,	730.14	801.83	450.17	158.72
Recreation,	98.88	—	—	1.60
Unclassified,	241.55	285.72	317.35	660.78
<i>Public service enterprises,</i>	<i>2,239.74</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,239.74	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>34.00</i>	<i>117.76</i>	<i>42.35</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	3,177.46	318.25	1,099.30	122.75
<i>Loans, general purposes,</i>	<i>442.79</i>	<i>318.25</i>	<i>1,099.30</i>	<i>122.75</i>
<i>Loans, public service enterprises,</i>	<i>2,734.67</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,020.89	3,842.86	5,355.87	95.64
<i>Departmental,</i>	<i>172.36</i>	<i>3,842.86</i>	<i>5,355.87</i>	<i>—</i>
General government,	154.91	—	—	—
Protection of persons and property,	—	—	1,596.33	—
Health and sanitation,	17.45	—	3,759.54	—
Highways,	—	3,654.66	—	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	188.20	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>848.53</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	848.53	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>95.64</i>
Municipal indebtedness,	13,700.00	15,997.16	13,000.00	6,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,700.00</i>	<i>700.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>9,000.00</i>	<i>14,000.00</i>	<i>11,000.00</i>	<i>6,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>997.16</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	53.00	591.60	107.75	43.95
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>53.00</i>	<i>591.60</i>	<i>107.75</i>	<i>43.95</i>
Refunds,	131.67	39.23	14.22	19.83
Agency, trust, and investment,	3,930.64	3,984.13	3,482.61	4,284.48
<i>Taxes and licenses for State,</i>	<i>2,852.65</i>	<i>2,010.00</i>	<i>4,680.00</i>	<i>2,000.00</i>
<i>Taxes for county,</i>	<i>1,072.39</i>	<i>1,653.18</i>	<i>3,598.93</i>	<i>1,272.90</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5.60</i>	<i>—</i>	<i>523.68</i>	<i>1,011.58</i>
<i>All other,</i>	<i>—</i>	<i>320.95</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$36,661.43	\$18,104.44	\$34,713.29	\$17,233.32
Permanent debt (except from sinking funds),	4,700.00	700.00	2,000.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,020.89	3,842.86	5,355.87	95.64
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	9,000.00	14,997.16	11,000.00	6,000.00
Transfers (except to sinking funds) and refunds,	184.67	630.83	121.97	63.83
Agency, trust, and investment,	3,930.64	3,984.13	3,482.61	4,284.48
Total payments,	\$55,497.63	\$43,259.42	\$61,673.74	\$27,677.27
Balance on hand, including funds,	10,182.69	342.17	3,608.00	7,176.57
GRAND TOTAL,	\$65,680.32	\$43,601.59	\$65,281.74	\$34,853.84

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 26.

RECEIPTS.	Northborough POPULATION 1,713	Bellingham POPULATION 1,696	Acushnet POPULATION 1,692	Duxbury POPULATION 1,688
REVENUE.	\$35,275.73	\$24,992.01	\$24,820.66	\$43,680.71
General,	25,997.46	20,780.82	23,821.31	32,685.29
<i>Taxes,</i>	<i>22,500.08</i>	<i>16,408.34</i>	<i>21,192.88</i>	<i>27,653.01</i>
Property and poll,	19,442.47	14,665.05	19,488.73	35,303.26
Corporation, bank, etc.,	3,057.61	1,741.29	1,703.95	2,349.75
<i>Licenses and permits,</i>	<i>3.00</i>	<i>6.00</i>	<i>5.00</i>	<i>26.75</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>66.00</i>	<i>52.78</i>	<i>228.90</i>
<i>Grants and gifts,</i>	<i>3,194.38</i>	<i>4,228.48</i>	<i>2,570.87</i>	<i>781.63</i>
For expenses,	3,194.38	3,236.53	2,570.87	781.63
For outlays,	—	1,045.95	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	12,578.27	4,121.19	999.35	4,002.42
<i>Special assessments,</i>	<i>218.36</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	218.36	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,924.93</i>	<i>590.75</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>2,737.75</i>	<i>3,525.40</i>	<i>753.56</i>	<i>2,764.60</i>
General government,	910.60	54.25	7.40	49.45
Protection of persons and property,	477.46	54.50	3.00	298.70
Health and sanitation,	—	—	314.45	166.00
Highways,	—	150.00	—	—
Charities,	4.09	2,640.58	90.15	111.00
Soldiers' benefits,	632.00	488.00	277.00	2,016.50
Education,	654.59	127.50	33.00	122.95
Libraries,	51.01	.57	28.56	—
Recreation,	—	—	—	—
Unclassified,	8.00	10.00	—	—
<i>Public service enterprises,</i>	<i>5,064.66</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	5,042.72	—	—	—
All other,	11.94	—	—	—
<i>Cemeteries,</i>	<i>209.40</i>	<i>—</i>	<i>18.00</i>	<i>315.00</i>
<i>Interest,</i>	<i>2,453.17</i>	<i>215.04</i>	<i>227.79</i>	<i>222.22</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,856.44	75.43	122.59	497.50
All other,	576.73	139.61	105.20	425.32
NON-REVENUE.	\$39,702.02	\$17,015.54	\$20,736.20	\$28,697.22
Offsets to outlays,	—	—	—	1,087.14
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,087.14</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,000.00	12,000.00	17,000.00	16,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>1,000.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>11,000.00</i>	<i>12,000.00</i>	<i>16,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,752.23	88.11	—	145.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	1,752.23	88.11	—	145.00
Refunds,	74.87	309.15	.19	328.99
Agency, trust, and investment,	8,874.92	4,618.28	3,736.01	11,136.09
<i>Taxes and licenses for State,</i>	<i>3,603.87</i>	<i>1,840.00</i>	<i>2,180.00</i>	<i>6,000.25</i>
<i>Taxes for county,</i>	<i>1,418.00</i>	<i>770.78</i>	<i>1,374.73</i>	<i>4,472.87</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,855.05</i>	<i>2,007.50</i>	<i>201.28</i>	<i>663.57</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$38,275.73	\$24,892.01	\$24,820.66	\$43,777.85
Premiums,	—	—	—	—
Municipal indebtedness,	10,000.00	12,000.00	17,000.00	16,000.00
Transfers and refunds,	1,827.10	397.26	.19	473.99
Agency, trust, and investment,	8,874.92	4,618.28	3,736.01	11,136.09
Total receipts,	\$58,977.75	\$41,907.55	\$45,556.86	\$71,387.93
Balance on hand, including funds,	2,225.89	2,183.01	3,220.57	5,499.98
GRAND TOTAL,	\$61,203.64	\$44,090.56	\$48,777.43	\$74,887.91

Graded According to Population of 1910 — Continued.

GROUP 26.

PAYMENTS.	Northborough POPULATION 1,713	Bellingham POPULATION 1,696	Acushnet POPULATION 1,692	Duxbury POPULATION 1,688
Maintenance,	\$24,348.87	\$20,861.93	\$20,003.86	\$36,880.09
<i>Departmental,</i>	<i>32,501.36</i>	<i>20,767.43</i>	<i>19,948.18</i>	<i>36,004.06</i>
General government,	2,499.65	1,524.77	1,313.02	3,723.95
Protection of persons and property,	4,236.75	736.71	784.79	3,813.86
Health and sanitation,	312.40	225.67	1,482.46	1,409.69
Highways,	6,407.78	3,775.70	4,831.84	7,794.88
Charities,	1,820.17	4,125.53	1,143.47	3,239.75
Soldiers' benefits,	620.00	464.00	176.00	2,319.75
Education,	12,614.70	9,448.61	9,774.87	12,246.68
Libraries,	2,332.56	283.44	357.58	1,060.40
Recreation,	129.00	—	—	—
Unclassified,	1,328.35	173.00	84.15	395.20
<i>Public service enterprises,</i>	<i>1,244.68</i>	<i>—</i>	<i>1.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	1,238.68	—	—	—
All other,	6.00	—	1.00	—
<i>Cemeteries,</i>	<i>797.53</i>	<i>104.50</i>	<i>64.68</i>	<i>876.03</i>
<i>Administration of trust funds,</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	355.18	719.40	469.28	963.35
<i>Loans, general purposes,</i>	<i>265.15</i>	<i>719.40</i>	<i>469.28</i>	<i>963.35</i>
<i>Loans, public service enterprises,</i>	<i>180.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,475.06	2,256.98	6,199.19	5,683.59
<i>Departmental,</i>	<i>1,475.06</i>	<i>2,256.98</i>	<i>6,199.19</i>	<i>5,378.71</i>
General government,	—	194.00	—	360.00
Protection of persons and property,	600.00	85.00	—	100.00
Health and sanitation,	—	—	3,715.64	—
Highways,	693.00	1,977.98	2,483.55	4,918.71
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	182.06	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>304.88</i>
Municipal indebtedness,	11,500.00	13,287.50	14,500.00	19,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,500.00</i>	<i>3,287.50</i>	<i>2,500.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>12,000.00</i>	<i>16,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,752.23	88.11	—	145.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>1,752.23</i>	<i>88.11</i>	<i>—</i>	<i>145.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	74.87	309.15	.19	328.99
Agency, trust, and investment,	9,069.68	4,766.16	3,803.92	11,192.11
<i>Taxes and licenses for State,</i>	<i>3,603.87</i>	<i>1,240.00</i>	<i>2,160.00</i>	<i>6,000.85</i>
<i>Taxes for county,</i>	<i>1,418.00</i>	<i>770.78</i>	<i>1,374.73</i>	<i>4,472.87</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,047.81</i>	<i>2,155.38</i>	<i>869.19</i>	<i>719.69</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$34,733.72	\$21,581.33	\$20,473.14	\$37,843.44
Permanent debt (except from sinking funds),	1,500.00	3,257.50	2,500.00	3,000.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,475.06	2,256.98	6,199.19	5,683.59
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	10,000.00	12,000.00	16,000.00
Transfers (except to sinking funds) and refunds,	1,827.10	397.26	.19	473.99
Agency, trust, and investment,	9,069.68	4,766.16	3,803.92	11,192.11
Total payments,	\$58,608.56	\$43,259.23	\$44,976.44	\$74,193.13
Balance on hand, including funds,	3,197.48	1,831.35	3,800.99	694.78
GRAND TOTAL,	\$61,803.04	\$44,090.58	\$48,777.43	\$74,887.91

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 27.

RECEIPTS.	Sandwich POPULATION 1,688	Ashland POPULATION 1,682	Carver POPULATION 1,663	Salisbury POPULATION 1,658
REVENUE.	\$50,980.44	\$43,276.15	\$32,094.70	\$36,350.86
General,	26,967.63	31,104.17	29,325.33	20,797.53
<i>Taxes,</i>	<i>23,245.01</i>	<i>27,777.87</i>	<i>23,590.65</i>	<i>14,657.82</i>
Property and poll,	22,263.53	26,715.40	23,143.06	14,096.45
Corporation, bank, etc.,	981.48	1,062.27	447.59	561.37
<i>Licenses and permits,</i>	<i>1,165.00</i>	<i>29.50</i>	<i>1.00</i>	<i>4,426.00</i>
<i>Fines and forfeits,</i>	<i>209.58</i>	<i>8.24</i>	<i>110.00</i>	<i>243.10</i>
<i>Grants and gifts,</i>	<i>2,348.04</i>	<i>3,288.76</i>	<i>5,524.18</i>	<i>1,470.66</i>
For expenses,	2,348.04	2,654.72	1,524.18	1,470.66
For outlays,	—	634.04	4,000.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	4,012.81	12,171.98	2,868.87	5,553.23
<i>Special assessments,</i>	<i>116.86</i>	<i>339.17</i>	<i>579.86</i>	<i>260.67</i>
To meet expenses,	116.26	154.21	579.86	260.67
To meet outlays,	—	184.96	—	—
<i>Privileges,</i>	<i>—</i>	<i>785.58</i>	<i>—</i>	<i>1,665.94</i>
<i>Departmental,</i>	<i>1,985.36</i>	<i>5,049.51</i>	<i>1,821.09</i>	<i>2,848.39</i>
General government,	785.00	345.50	—	—
Protection of persons and property,	202.10	139.25	900.17	858.39
Health and sanitation,	—	—	—	16.50
Highways,	—	2.00	23.55	6.00
Charities,	—	3,319.06	32.50	—
Soldiers' benefits,	865.00	970.00	580.00	1,958.00
Education,	46.26	223.20	.48	2.50
Libraries,	67.00	33.50	.35	7.00
Recreation,	—	17.00	19.21	—
Unclassified,	20.00	—	264.83	—
<i>Public service enterprises,</i>	<i>244.84</i>	<i>4,698.46</i>	<i>4.66</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	4,698.46	—	—
All other,	244.84	—	4.66	—
<i>Cemeteries,</i>	<i>—</i>	<i>691.91</i>	<i>5.00</i>	<i>—</i>
<i>Interest,</i>	<i>1,666.36</i>	<i>607.37</i>	<i>458.26</i>	<i>878.28</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,238.09	128.15	196.60	704.52
All other,	428.26	479.22	261.66	173.76
NON-REVENUE.	\$49,795.39	\$24,681.13	\$44,315.84	\$30,815.20
Offsets to outlays,	2,215.00	—	—	8,450.83
<i>Departmental,</i>	<i>2,215.00</i>	<i>—</i>	<i>—</i>	<i>8,450.83</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	39,723.63	20,400.00	37,542.14	16,855.00
<i>Loans, general purposes,</i>	<i>10,700.00</i>	<i>—</i>	<i>12,500.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>2,400.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>29,000.00</i>	<i>18,000.00</i>	<i>25,000.00</i>	<i>16,800.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>23.63</i>	<i>—</i>	<i>42.14</i>	<i>55.00</i>
Transfers,	950.00	182.82	—	16.43
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	950.00	182.82	—	16.43
Refunds,	611.29	.34	1.28	14.48
Agency, trust, and investment,	6,295.47	4,097.97	6,772.42	5,478.46
<i>Taxes and licenses for State,</i>	<i>2,616.00</i>	<i>2,640.00</i>	<i>3,600.00</i>	<i>3,780.00</i>
<i>Taxes for county,</i>	<i>1,230.47</i>	<i>1,351.84</i>	<i>2,633.38</i>	<i>1,698.46</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,450.00</i>	<i>126.13</i>	<i>489.06</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$33,195.44	\$43,276.15	\$32,094.70	\$34,801.69
Premiums,	23.63	—	42.14	55.00
Municipal indebtedness,	39,700.00	20,400.00	37,500.00	16,800.00
Transfers and refunds,	1,561.29	183.16	1.28	30.91
Agency, trust, and investment,	6,295.47	4,097.97	6,772.42	5,478.46
Total receipts,	\$80,775.83	\$67,857.28	\$76,410.54	\$57,166.06
Balance on hand, including funds,	2,605.38	3,950.06	1,352.22	4,827.80
GRAND TOTAL,	\$83,379.21	\$71,807.34	\$77,762.76	\$61,993.86

Graded According to Population of 1910 — Continued.

GROUP 27.

PAYMENTS.	Sandwich POPULATION 1,688	Ashland POPULATION 1,682	Carver POPULATION 1,663	Salisbury POPULATION 1,658
Maintenance.	\$26,418.30	\$57,378.82	\$33,665.42	\$24,614.96
<i>Departmental.</i>	<i>26,365.43</i>	<i>34,212.54</i>	<i>23,428.18</i>	<i>24,606.98</i>
General government.	3,300.32	3,105.03	1,673.87	2,165.74
Protection of persons and property.	3,105.54	4,561.96	3,509.07	5,215.30
Health and sanitation.	223.40	684.86	172.15	1,386.18
Highways.	3,742.17	4,946.29	4,510.19	4,105.56
Charities.	3,088.52	6,416.11	1,559.94	1,664.30
Soldiers' benefits.	615.00	1,526.98	771.00	2,221.78
Education.	10,286.79	11,523.02	9,167.98	7,062.89
Libraries.	1,149.54	1,087.03	136.27	310.69
Recreation.	10.00	38.26	376.00	—
Unclassified.	844.15	323.00	1,549.71	474.54
<i>Public service enterprises.</i>	<i>—</i>	<i>2,239.69</i>	<i>2.50</i>	<i>—</i>
Electric light.	—	—	—	—
Water.	—	2,239.69	—	—
All other.	—	—	2.50	—
<i>Cemeteries.</i>	<i>42.77</i>	<i>928.59</i>	<i>236.24</i>	<i>8.00</i>
<i>Administration of trust funds.</i>	<i>10.00</i>	<i>—</i>	<i>.50</i>	<i>—</i>
Interest.	1,235.33	2,637.75	761.42	907.14
<i>Loans, general purposes.</i>	<i>1,235.33</i>	<i>627.75</i>	<i>761.42</i>	<i>907.14</i>
<i>Loans, public service enterprises.</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays.	9,881.79	6,821.31	14,837.92	12,470.07
<i>Departmental.</i>	<i>9,881.79</i>	<i>2,660.08</i>	<i>14,837.92</i>	<i>12,470.07</i>
General government.	272.01	—	6,824.73	—
Protection of persons and property.	—	1,268.08	176.42	—
Health and sanitation.	—	—	—	—
Highways.	9,609.78	1,014.96	7,472.26	10,470.07
Charities.	—	—	—	—
Education.	—	—	—	—
Libraries.	—	—	—	2,000.00
Recreation.	—	277.04	364.51	—
Unclassified.	—	—	—	—
<i>Public service enterprises.</i>	<i>—</i>	<i>3,969.22</i>	<i>—</i>	<i>—</i>
Electric light.	—	—	—	—
Water.	—	3,969.22	—	—
All other.	—	—	—	—
<i>Cemeteries.</i>	<i>—</i>	<i>292.01</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	30,000.00	15,000.00	26,564.03	9,950.00
<i>From sinking funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources.</i>	<i>3,500.00</i>	<i>—</i>	<i>1,584.03</i>	<i>2,150.00</i>
<i>Bonds refunded, current year.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans).</i>	<i>26,500.00</i>	<i>15,000.00</i>	<i>25,000.00</i>	<i>7,800.00</i>
<i>Warrants or orders, previous years.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers.	950.00	182.82	—	16.43
<i>To sinking funds from revenue.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other.</i>	<i>950.00</i>	<i>182.82</i>	<i>—</i>	<i>16.43</i>
Refunds.	611.29	.34	1.28	14.43
Agency, trust, and investment.	7,187.17	4,097.24	6,808.99	5,497.98
<i>Taxes and licenses for State.</i>	<i>2,616.00</i>	<i>2,640.00</i>	<i>3,600.00</i>	<i>3,780.00</i>
<i>Taxes for county.</i>	<i>1,230.47</i>	<i>1,331.84</i>	<i>2,633.38</i>	<i>1,698.46</i>
<i>Expenditures for grade crossings.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds.</i>	<i>3,341.70</i>	<i>125.40</i>	<i>525.63</i>	<i>19.52</i>
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest.	\$27,706.58	\$40,006.57	\$24,446.84	\$25,522.12
Permanent debt (except from sinking funds).	3,500.00	—	1,584.03	2,150.00
Sinking fund requirements from revenue.	—	—	—	—
Premiums paid to sinking funds.	—	—	—	—
Outlays.	9,881.79	6,821.31	14,837.92	12,470.07
Permanent debt from sinking funds.	—	—	—	—
Bonds refunded, current year.	—	—	—	—
Temporary loans.	26,500.00	15,000.00	25,000.00	7,800.00
Transfers (except to sinking funds) and refunds.	1,561.29	183.16	1.28	30.91
Agency, trust, and investment.	7,187.17	4,097.24	6,808.99	5,497.98
Total payments.	\$76,236.83	\$66,106.28	\$72,679.06	\$53,471.08
Balance on hand, including funds.	7,042.38	5,799.06	5,083.70	8,522.58
GRAND TOTAL.	\$83,279.21	\$71,907.34	\$77,762.76	\$61,993.66

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 28.

RECEIPTS.	Northfield POPULATION 1,642	Essex POPULATION 1,621	Buckland POPULATION 1,573	Chatham POPULATION 1,564
REVENUE.	\$35,574.45	\$50,755.33	\$27,681.65	\$24,154.24
General,	30,324.87	22,811.43	24,713.19	20,997.87
<i>Taxes,</i>	28,151.52	20,853.26	20,958.40	19,491.51
Property and poll,	27,304.51	18,330.42	20,596.42	16,974.09
Corporation, bank, etc.,	847.01	2,522.84	361.98	2,517.42
<i>Licenses and permits,</i>	18.00	3.00	8.00	40.75
<i>Fines and forfeits,</i>	30.00	80.00	30.00	40.00
<i>Grants and gifts,</i>	2,035.35	1,875.16	3,786.79	1,435.61
For expenses,	2,035.35	1,875.16	2,526.79	1,425.61
For outlays,	—	—	1,200.00	—
All other,	—	—	—	—
Commercial,	3,639.61	7,943.91	2,968.45	3,154.37
<i>Special assessments,</i>	608.30	—	30.00	—
To meet expenses,	—	—	—	—
To meet outlays,	608.30	—	30.00	—
<i>Privileges,</i>	—	14.00	14.74	—
<i>Departmental,</i>	1,429.71	6,552.59	2,555.69	1,477.60
General government,	309.00	136.85	1,180.25	669.50
Protection of persons and property,	163.17	969.47	113.27	9.25
Health and sanitation,	—	—	—	—
Highways,	108.08	314.00	68.95	—
Charities,	31.00	3,633.27	546.72	41.85
Soldiers' benefits,	400.00	1,455.00	579.00	726.00
Education,	326.95	34.00	—	—
Libraries,	23.50	10.00	—	—
Recreation,	—	—	—	—
Unclassified,	68.01	—	67.50	31.00
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	76.00	80.00	—	—
<i>Interest,</i>	1,525.60	1,297.32	368.03	1,678.77
On sinking funds,	—	—	219.56	—
On trust and investment funds,	1,525.60	1,022.18	—	1,567.64
All other,	—	275.14	148.47	111.13
NON-REVENUE.	\$40,831.37	\$23,702.96	\$10,633.77	\$16,256.26
Offsets to outlays,	14,095.90	—	144.23	76.11
<i>Departmental,</i>	14,095.90	—	144.23	76.11
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	18,500.00	19,000.00	6,000.00	10,150.00
<i>Loans, general purposes,</i>	—	—	—	650.00
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	18,500.00	19,000.00	6,000.00	9,500.00
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	767.49	—	975.90	1,550.00
<i>From sinking funds,</i>	—	—	—	—
All other,	767.49	—	975.90	1,550.00
Refunds,	18.43	393.85	100.46	8.57
Agency, trust, and investment,	7,499.50	4,309.11	3,413.18	4,481.68
<i>Taxes and licenses for State,</i>	3,040.00	2,580.00	1,760.00	2,800.00
<i>Taxes for county,</i>	2,855.49	1,743.12	1,653.18	1,538.08
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	1,604.01	5.99	—	—
All other,	—	—	—	143.60
RECAPITULATION.				
Revenue and offsets to outlays,	\$47,970.38	\$30,755.33	\$27,825.88	\$24,230.35
Premiums,	—	—	—	—
Municipal indebtedness,	18,500.00	19,000.00	6,000.00	10,150.00
Transfers and refunds,	785.97	393.85	1,076.36	1,558.57
Agency, trust, and investment,	7,499.50	4,309.11	3,413.18	4,481.68
Total receipts,	\$74,755.86	\$54,459.29	\$33,315.42	\$40,420.60
Balance on hand, including funds,	4,833.85	10,180.80	2,999.81	422.05
GRAND TOTAL,	\$79,589.70	\$64,679.00	\$41,315.23	\$40,842.65

Graded According to Population of 1910 — Continued.

GROUP 28.

PAYMENTS.	Northfield POPULATION 1,642	Essex POPULATION 1,621	Buckland POPULATION 1,573	Chatham POPULATION 1,564
Maintenance,	\$23,909.60	\$29,156.70	\$17,120.62	\$17,585.92
<i>Departmental,</i>	<i>23,699.29</i>	<i>27,896.19</i>	<i>17,120.62</i>	<i>17,543.49</i>
General government,	2,629.63	2,392.59	1,372.01	2,657.44
Protection of persons and property,	937.05	3,486.40	906.59	1,039.17
Health and sanitation,	251.75	217.47	124.80	319.65
Highways,	5,043.31	4,323.82	4,191.79	2,571.38
Charities,	1,175.17	5,958.44	1,108.19	1,569.02
Soldiers' benefits,	372.00	1,968.50	424.00	778.00
Education,	11,570.44	8,593.32	8,305.37	8,171.42
Libraries,	738.28	591.15	450.00	275.00
Recreation,	—	—	150.00	26.41
Unclassified,	881.66	364.50	87.77	136.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>310.31</i>	<i>280.51</i>	<i>—</i>	<i>42.43</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,074.48	1,350.92	876.50	479.86
<i>Loans, general purposes,</i>	<i>2,074.48</i>	<i>1,350.92</i>	<i>876.50</i>	<i>479.86</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	24,149.02	125.00	7,886.57	2,413.79
<i>Departmental,</i>	<i>24,149.02</i>	<i>125.00</i>	<i>7,886.57</i>	<i>2,413.79</i>
General government,	—	—	—	75.00
Protection of persons and property,	289.87	—	—	—
Health and sanitation,	—	—	1,572.71	—
Highways,	23,109.88	—	6,313.86	2,338.79
Charities,	—	125.00	—	—
Education,	—	—	—	—
Libraries,	27.00	—	—	—
Recreation,	—	—	—	—
Unclassified,	722.27	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	18,200.00	25,448.43	7,000.00	14,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,800.00</i>	<i>4,748.43</i>	<i>1,000.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>4,700.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>14,000.00</i>	<i>16,000.00</i>	<i>6,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	767.49	—	975.90	1,550.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>275.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>767.49</i>	<i>—</i>	<i>700.90</i>	<i>1,550.00</i>
Refunds,	18.48	393.85	100.46	8.57
Agency, trust, and investment,	6,717.76	4,725.84	3,907.74	4,499.32
<i>Taxes and licenses for State,</i>	<i>3,040.00</i>	<i>2,660.00</i>	<i>1,760.00</i>	<i>2,800.00</i>
<i>Taxes for county,</i>	<i>2,856.49</i>	<i>1,745.12</i>	<i>1,663.18</i>	<i>1,538.08</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>822.27</i>	<i>422.72</i>	<i>494.56</i>	<i>17.84</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>145.60</i>
RECAPITULATION.				
Maintenance and interest,	\$25,984.08	\$29,507.62	\$17,997.02	\$18,065.78
Permanent debt (except from sinking funds),	4,200.00	4,748.43	1,000.00	4,000.00
Sinking fund requirements from revenue,	—	—	275.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	24,149.02	125.00	7,886.57	2,413.79
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	4,700.00	—	—
Temporary loans,	14,000.00	16,000.00	6,000.00	10,000.00
Transfers (except to sinking funds) and refunds,	785.97	393.85	801.36	1,558.57
Agency, trust, and investment,	6,717.76	4,725.84	3,907.74	4,499.32
Total payments,	\$75,826.23	\$60,200.74	\$37,867.69	\$40,537.46
Balance on hand, including funds,	3,752.87	4,578.35	3,447.54	305.19
GRAND TOTAL,	\$79,579.70	\$64,779.09	\$41,315.23	\$40,842.65

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 29.

RECEIPTS.	East Longmeadow POPULATION 1,553	Cheshire POPULATION 1,508	Shelburne POPULATION 1,498	Newbury POPULATION 1,482
REVENUE.	\$39,024.15	\$20,223.09	\$39,469.22	\$33,454.36
General.	27,140.65	17,024.42	22,622.35	26,599.76
Taxes,	16,608.87	12,798.32	21,674.88	24,477.24
Property and poll,	15,224.94	11,948.05	21,215.45	8,664.21
Corporation, bank, etc.,	1,381.93	849.73	759.43	15,813.03
Licenses and permits,	14.50	977.00	7.00	61.00
Fines and forfeits,	152.98	180.00	50.00	96.00
Grants and gifts,	10,368.36	3,182.04	1,601.47	2,035.82
For expenses,	8,216.65	3,129.04	1,501.47	2,035.52
For outlays,	2,149.71	—	—	—
All other,	—	—	—	—
Commercial.	1,882.50	2,200.67	1,935.87	6,254.60
Special assessments,	—	—	—	729.66
To meet expenses,	—	—	—	729.66
To meet outlays,	—	—	—	—
Privileges,	659.86	1,638.80	—	2,345.61
Departmental,	908.72	879.05	1,493.55	3,779.33
General government,	211.75	31.00	979.24	—
Protection of persons and property,	—	4.64	16.33	1,445.46
Health and sanitation,	5.00	—	—	—
Highways,	9.36	—	16.23	—
Charities,	50.34	27.00	1.75	94.97
Soldiers' benefits,	270.00	780.00	480.00	1,918.00
Education,	159.50	33.41	—	293.00
Libraries,	21.00	—	—	—
Recreation,	—	—	—	—
Unclassified,	181.77	—	—	27.90
Public service enterprises,	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	—	96.00	—	—
Interest,	314.92	599.82	442.32	—
On sinking funds,	—	—	442.32	—
On trust and investment funds,	29.52	599.82	—	—
All other,	285.40	—	—	—
NON-REVENUE.	\$77,908.27	\$23,628.04	\$14,264.95	\$19,381.39
Offsets to outlays,	550.16	11,529.71	—	909.34
Departmental,	—	11,529.71	—	909.34
Public service enterprises,	360.16	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	74,704.55	6,500.00	8,000.00	12,000.00
Loans, general purposes,	3,000.00	—	—	—
Loans, public service enterprises,	34,500.00	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	35,000.00	6,500.00	8,000.00	12,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	2,204.55	—	—	—
Transfers,	—	409.32	—	—
From sinking funds,	—	—	—	—
All other,	—	409.32	—	—
Refunds,	60.12	693.05	10.82	6.40
Agency, trust, and investment,	2,793.44	4,495.96	6,254.13	6,472.65
Taxes and licenses for State,	1,980.00	2,168.00	3,765.08	3,760.00
Taxes for county,	873.44	1,566.88	2,329.47	2,712.65
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	766.08	—	—
All other,	—	—	159.60	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$29,374.31	\$31,762.80	\$25,469.22	\$34,356.60
Premiums,	2,204.55	—	—	—
Municipal indebtedness,	72,500.00	6,500.00	8,000.00	12,000.00
Transfers and refunds,	60.12	1,102.37	10.82	6.40
Agency, trust, and investment,	2,793.44	4,495.96	6,254.13	6,472.65
Total receipts,	\$106,932.42	\$43,861.13	\$39,734.17	\$52,835.65
Balance on hand, including funds,	2,469.87	1,502.64	4,235.28	164.96
GRAND TOTAL,	\$109,402.29	\$45,363.77	\$43,969.45	\$53,000.61

Graded According to Population of 1910 — Continued.

GROUP 29.

PAYMENTS.	East Longmeadow POPULATION 1,553	Cheshire POPULATION 1,508	Shelburne POPULATION 1,498	Newbury POPULATION 1,482
Maintenance,	\$20,701.71	\$17,918.33	\$18,963.97	\$20,440.74
<i>Departmental,</i>	<i>20,646.66</i>	<i>17,877.63</i>	<i>18,967.97</i>	<i>20,440.74</i>
General government,	2,244.19	1,538.63	2,441.80	1,549.96
Protection of persons and property,	605.88	157.29	758.31	3,673.01
Health and sanitation,	295.28	171.25	262.20	439.83
Highways,	3,707.51	4,498.46	4,453.79	2,764.20
Charities,	1,030.32	1,392.43	516.57	1,608.67
Soldiers' benefits,	234.00	814.00	391.00	1,851.00
Education,	12,041.22	8,723.24	9,272.91	8,256.17
Libraries,	321.86	161.18	541.89	150.00
Recreation,	—	—	150.00	3.50
Unclassified,	166.40	221.05	169.50	144.40
<i>Public service enterprises,</i>	<i>55.06</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	55.05	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>240.80</i>	<i>6.00</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	\$28.45	\$86.16	\$46.25	\$1,020.12
<i>Loans, general purposes,</i>	<i>684.29</i>	<i>586.16</i>	<i>746.25</i>	<i>1,020.12</i>
<i>Loans, public service enterprises,</i>	<i>144.16</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	\$0,541.96	\$1,816.23	\$1,703.65	\$4,466.47
<i>Departmental,</i>	<i>9,926.47</i>	<i>11,816.23</i>	<i>1,703.65</i>	<i>4,466.47</i>
General government,	—	—	—	37.15
Protection of persons and property,	599.76	—	—	—
Health and sanitation,	—	—	1,703.65	—
Highways,	4,970.61	11,569.06	—	4,429.32
Charities,	—	—	—	—
Education,	4,356.10	247.17	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>30,615.49</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	30,615.49	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	\$5,624.00	\$,050.00	\$10,000.00	\$20,100.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,624.00</i>	<i>1,550.00</i>	<i>2,000.00</i>	<i>8,100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>33,000.00</i>	<i>6,500.00</i>	<i>8,000.00</i>	<i>12,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	\$409.32	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>409.32</i>	<i>—</i>	<i>—</i>
Refunds,	\$0.12	\$693.05	\$10.82	\$6.40
Agency, trust, and investment,	\$2,793.44	\$4,629.78	\$6,696.45	\$6,472.65
<i>Taxes and licenses for State,</i>	<i>1,920.00</i>	<i>2,165.00</i>	<i>3,765.06</i>	<i>3,760.00</i>
<i>Taxes for county,</i>	<i>873.44</i>	<i>1,565.88</i>	<i>2,329.47</i>	<i>2,712.65</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>898.90</i>	<i>442.32</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>159.60</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$21,530.16	\$18,504.49	\$19,710.22	\$21,460.86
Permanent debt (except from sinking funds),	2,624.00	1,550.00	2,000.00	8,100.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	40,541.96	11,816.23	1,703.65	4,466.47
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	33,000.00	6,500.00	8,000.00	12,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	60.12	1,102.37	10.82	6.40
Agency, trust, and investment,	2,793.44	4,629.78	6,696.45	6,472.65
Total payments,	\$100,549.68	\$44,102.87	\$38,121.14	\$52,506.38
Balance on hand, including funds,	8,862.61	1,260.90	5,848.31	494.23
GRAND TOTAL,	\$109,402.29	\$45,363.77	\$43,969.45	\$53,000.61

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 30.

RECEIPTS.	Huntington POPULATION 1,473	West Newbury POPULATION 1,473	Freetown POPULATION 1,471	Marion POPULATION 1,460
REVENUE.	\$21,085.34	\$25,703.53	\$19,560.06	\$27,424.94
General,	19,595.52	21,122.27	16,740.11	45,082.17
<i>Taxes,</i>	<i>15,814.33</i>	<i>17,806.96</i>	<i>13,221.83</i>	<i>42,160.11</i>
Property and poll,	14,988.57	15,472.82	10,969.88	36,223.37
Corporation, bank, etc.,	825.76	2,334.14	2,311.95	5,936.74
<i>Licenses and permits,</i>	<i>1,080.75</i>	<i>8.00</i>	<i>54.00</i>	<i>14.00</i>
<i>Fines and forfeits,</i>	<i>165.00</i>	<i>—</i>	<i>16.70</i>	<i>10.00</i>
<i>Grants and gifts,</i>	<i>2,585.50</i>	<i>3,550.76</i>	<i>3,407.58</i>	<i>2,898.06</i>
For expenses,	2,585.50	2,550.76	3,312.72	269.00
For outlays,	—	800.00	94.86	2,629.06
All other,	—	18.55	—	—
Commercial,	1,429.76	4,521.26	2,319.95	12,342.77
<i>Special assessments,</i>	<i>50.00</i>	<i>—</i>	<i>—</i>	<i>1,707.39</i>
To meet expenses,	50.00	—	—	1,707.39
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>234.13</i>	<i>1,212.39</i>	<i>731.75</i>	<i>464.29</i>
<i>Departmental,</i>	<i>1,130.71</i>	<i>2,565.52</i>	<i>1,655.55</i>	<i>1,764.21</i>
General government,	2.00	48.75	219.50	112.74
Protection of persons and property,	139.21	392.15	21.60	—
Health and sanitation,	—	—	—	25.00
Highways,	301.96	—	—	850.07
Charities,	3.55	15.00	63.50	18.50
Soldiers' benefits,	444.00	1,663.00	1,288.00	640.86
Education,	195.24	252.83	—	48.40
Libraries,	16.75	24.87	34.45	—
Recreation,	—	—	—	23.75
Unclassified,	28.00	168.92	28.50	44.89
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8,350.74</i>
Electric light,	—	—	—	—
Water,	—	—	—	8,324.36
All other,	—	—	—	26.38
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>25.00</i>	<i>—</i>
<i>Interest,</i>	<i>74.92</i>	<i>745.55</i>	<i>407.65</i>	<i>56.14</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	64.92	210.15	227.36	—
All other,	10.00	533.20	180.29	56.14
NON-REVENUE.	\$19,946.80	\$3,532.25	\$11,603.03	\$42,017.79
Offsets to outlays,	—	—	—	697.84
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>548.27</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>149.67</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	17,000.00	—	8,000.00	20,000.00
<i>Loans, general purposes,</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>12,000.00</i>	<i>—</i>	<i>8,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	92.14	769.51
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	92.14	769.51
Refunds,	69.92	13.06	7.08	164.42
Agency, trust, and investment,	2,898.88	3,519.79	3,503.81	20,386.02
<i>Taxes and licenses for State,</i>	<i>1,925.25</i>	<i>2,160.00</i>	<i>2,080.00</i>	<i>11,680.00</i>
<i>Taxes for county,</i>	<i>973.63</i>	<i>1,480.51</i>	<i>1,323.81</i>	<i>8,708.02</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>179.28</i>	<i>100.00</i>	<i>—</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$21,085.34	\$25,703.53	\$19,560.06	\$58,122.78
Premiums,	—	—	—	—
Municipal indebtedness,	17,000.00	—	8,000.00	20,000.00
Transfers and refunds,	69.92	13.06	99.22	933.93
Agency, trust, and investment,	2,898.88	3,819.79	3,503.81	20,386.02
Total receipts,	\$41,054.14	\$29,536.38	\$31,163.09	\$99,542.73
Balance on hand, including funds,	438.15	8,387.83	4,067.13	6,104.21
GRAND TOTAL,	\$41,492.29	\$37,924.21	\$35,230.22	\$105,646.94

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 30.

PAYMENTS.	Huntington POPULATION 1,473	West Newbury POPULATION 1,473	Freetown POPULATION 1,471	Marion POPULATION 1,460
Maintenance,	\$17,564.30	\$21,179.42	\$17,757.14	\$40,579.71
<i>Departmental,</i>	<i>17,564.30</i>	<i>\$21,179.42</i>	<i>17,669.81</i>	<i>35,487.60</i>
General government,	1,190.45	2,012.44	1,185.08	3,460.02
Protection of persons and property,	1,366.21	2,686.75	1,405.00	3,909.63
Health and sanitation,	645.78	72.02	555.06	3,284.03
Highways,	3,653.32	2,585.34	3,235.97	11,779.94
Charities,	847.97	867.56	1,296.32	1,346.62
Soldiers' benefits,	404.00	1,724.00	1,354.50	905.03
Education,	8,577.91	10,388.89	8,219.99	9,298.37
Libraries,	485.23	412.95	213.02	200.00
Recreation,	123.60	—	—	391.59
Unclassified,	269.83	429.47	204.87	912.37
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,042.75</i>
Electric light,	—	—	—	—
Water,	—	—	—	4,937.31
All other,	—	—	—	105.44
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>87.33</i>	<i>49.38</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	616.69	680.00	459.73	5,464.51
<i>Loans, general purposes,</i>	<i>616.69</i>	<i>680.00</i>	<i>459.73</i>	<i>1,144.51</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,320.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	7,534.65	2,170.71	555.52	10,386.32
<i>Departmental,</i>	<i>7,534.65</i>	<i>2,170.71</i>	<i>555.52</i>	<i>8,317.80</i>
General government,	—	—	187.50	550.00
Protection of persons and property,	—	—	189.72	303.65
Health and sanitation,	—	—	—	631.80
Highways,	6,934.65	1,936.66	78.30	6,832.35
Charities,	—	—	—	—
Education,	600.00	234.05	100.00	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,068.52</i>
Electric light,	—	—	—	—
Water,	—	—	—	2,068.52
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	12,500.00	1,000.00	11,802.76	25,250.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,500.00</i>	<i>1,000.00</i>	<i>3,802.76</i>	<i>5,250.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>—</i>	<i>8,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	92.14	769.51
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>92.14</i>	<i>769.51</i>
Refunds,	69.92	13.06	7.08	164.42
Agency, trust, and investment,	2,963.80	3,819.79	3,639.03	20,386.02
<i>Taxes and licenses for State,</i>	<i>1,925.25</i>	<i>2,180.00</i>	<i>2,080.00</i>	<i>11,080.00</i>
<i>Taxes for county,</i>	<i>973.63</i>	<i>1,430.61</i>	<i>1,325.81</i>	<i>8,706.02</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>64.92</i>	<i>179.28</i>	<i>255.22</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$18,180.99	\$21,859.42	\$18,216.87	\$46,044.22
Permanent debt (except from sinking funds),	2,500.00	1,000.00	3,802.76	5,250.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	7,534.65	2,170.71	555.52	10,386.32
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	—	8,000.00	20,000.00
Transfers (except to sinking funds) and refunds,	69.92	13.06	99.22	933.93
Agency, trust, and investment,	2,963.80	3,819.79	3,639.03	20,386.02
Total payments,	\$41,249.36	\$38,862.98	\$34,313.40	\$103,000.49
Balance on hand, including funds,	242.93	9,061.23	906.82	2,546.45
GRAND TOTAL,	\$41,492.29	\$37,924.21	\$35,220.22	\$105,546.94

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 31.

RECEIPTS.	Sherborn POPULATION 1,428	Yarmouth POPULATION 1,420	Norwell POPULATION 1,410	Millis POPULATION 1,399
REVENUE.	\$32,435.19	\$37,530.54	\$38,469.96	\$30,844.82
General,	27,732.23	35,517.57	22,203.30	24,708.27
Taxes,	25,122.98	32,728.76	19,684.27	22,089.95
Property and poll,	17,642.87	27,686.08	16,908.74	21,872.32
Corporation, bank, etc.,	7,480.11	5,040.68	2,775.53	217.63
Licenses and permits,	—	48.00	24.00	31.75
Fines and forfeits,	16.47	88.08	8.55	269.00
Grants and gifts,	2,592.78	2,654.73	2,486.48	2,317.57
For expenses,	2,093.17	2,654.73	2,486.48	2,075.57
For outlays,	499.61	—	—	242.00
All other,	—	—	—	—
Commercial,	4,702.96	2,312.97	6,266.66	6,136.55
Special assessments,	976.88	—	168.09	1,232.60
To meet expenses,	976.88	—	168.09	1,232.60
To meet outlays,	—	—	—	—
Privileges,	—	—	381.84	84.80
Departmental,	1,446.34	1,433.75	5,111.72	538.51
General government,	142.35	56.45	1.00	—
Protection of persons and property,	179.38	520.56	2,138.56	66.75
Health and sanitation,	—	—	—	—
Highways,	23.97	—	51.52	—
Charities,	565.89	266.44	626.64	135.00
Soldiers' benefits,	408.00	528.00	1,873.00	265.00
Education,	122.50	2.00	421.00	61.76
Libraries,	4.25	—	—	10.00
Recreation,	—	60.05	—	—
Unclassified,	—	.25	—	—
Public service enterprises,	—	84.00	—	3,361.94
Electric light,	—	—	—	—
Water,	—	—	—	3,361.94
All other,	—	84.00	—	—
Cemeteries,	330.00	—	24.00	—
Interest,	1,949.74	795.22	581.01	918.70
On sinking funds,	—	—	—	704.67
On trust and investment funds,	1,484.61	795.22	365.31	107.00
All other,	465.13	—	215.70	107.03
NON-REVENUE.	\$31,116.07	\$39,502.82	\$22,357.37	\$71,134.89
Offsets to outlays,	750.00	25.00	708.00	1,047.98
Departmental,	750.00	25.00	708.00	1,047.98
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	22,000.00	27,744.02	16,500.00	61,300.00
Loans, general purposes,	—	9,700.00	—	25,200.00
Loans, public service enterprises,	—	—	—	16,500.00
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	1,000.00
Temporary loans (including tax loans),	22,000.00	11,000.00	16,500.00	18,600.00
Unpaid warrants or orders, current year,	—	7,039.16	—	—
Premiums,	—	4.86	—	—
Transfers,	1,086.25	466.28	67.31	2,488.22
From sinking funds,	—	—	—	—
All other,	1,086.25	466.28	67.31	2,488.22
Refunds,	6.19	1,107.85	522.11	4.12
Agency, trust, and investment,	7,273.63	10,159.67	4,559.95	6,294.27
Taxes and licenses for State,	3,040.00	5,882.95	2,400.00	2,480.00
Taxes for county,	1,533.63	2,636.72	1,788.91	1,038.87
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	2,700.00	1,640.00	371.04	2,775.40
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$33,185.19	\$37,855.54	\$29,177.96	\$31,892.80
Premiums,	—	4.86	—	—
Municipal indebtedness,	22,000.00	27,739.16	16,500.00	61,300.00
Transfers and refunds,	1,092.44	1,574.13	589.42	2,492.34
Agency, trust, and investment,	7,273.63	10,159.67	4,559.95	6,294.27
Total receipts,	\$63,551.26	\$77,333.36	\$50,327.33	\$101,979.41
Balances on hand, including funds,	4,524.90	3,680.85	459.86	2,526.54
GRAND TOTAL,	\$68,076.16	\$80,954.21	\$51,267.19	\$104,505.75

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 31.

PAYMENTS.	Sherborn POPULATION 1,428	Yarmouth POPULATION 1,420	Norwell POPULATION 1,410	Millis POPULATION 1,399
Maintenance,	\$24,964.46	\$33,555.59	\$25,376.74	\$32,390.41
<i>Departmental,</i>	<i>24,267.19</i>	<i>33,280.39</i>	<i>25,214.39</i>	<i>20,350.72</i>
General government,	2,549.51	3,798.03	1,835.82	1,696.35
Protection of persons and property,	3,014.26	5,914.11	3,669.73	4,106.75
Health and sanitation,	236.00	258.25	240.75	225.97
Highways,	5,537.75	5,920.96	3,283.59	3,747.72
Charities,	1,356.50	2,519.45	3,165.13	.999.89
Soldiers' benefits,	584.00	606.00	1,871.00	332.00
Education,	10,112.69	13,462.70	10,576.48	8,419.96
Libraries,	357.48	210.30	100.00	182.97
Recreation,	—	138.03	98.14	257.88
Unclassified,	519.00	452.56	373.75	381.23
<i>Public service enterprises,</i>	<i>—</i>	<i>31.00</i>	<i>—</i>	<i>1,824.19</i>
Electric light,	—	—	—	—
Water,	—	—	—	1,812.19
All other,	—	31.00	—	12.00
<i>Cemeteries,</i>	<i>687.27</i>	<i>232.20</i>	<i>162.55</i>	<i>115.50</i>
<i>Administration of trust funds,</i>	<i>10.00</i>	<i>15.00</i>	<i>—</i>	<i>—</i>
Interest,	1,959.07	1,331.34	854.23	3,070.13
<i>Loans, general purposes,</i>	<i>1,959.07</i>	<i>1,331.34</i>	<i>854.23</i>	<i>1,118.36</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,951.77</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	5,364.32	8,822.72	—	39,955.15
<i>Departmental,</i>	<i>5,364.32</i>	<i>8,822.72</i>	<i>—</i>	<i>23,181.37</i>
General government,	—	—	—	—
Protection of persons and property,	88.26	—	—	433.55
Health and sanitation,	—	—	—	—
Highways,	5,276.06	5,931.39	—	2,251.62
Charities,	—	—	—	—
Education,	—	—	—	20,496.20
Libraries,	—	—	—	—
Recreation,	—	2,891.33	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>16,773.78</i>
Electric light,	—	—	—	—
Water,	—	—	—	16,773.78
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	23,700.00	17,896.34	19,000.00	26,900.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,700.00</i>	<i>6,248.12</i>	<i>—</i>	<i>7,300.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>22,000.00</i>	<i>9,000.00</i>	<i>19,000.00</i>	<i>18,800.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>2,350.22</i>	<i>—</i>	<i>—</i>
Transfers,	1,086.25	466.28	67.31	2,488.22
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,098.24</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,086.25</i>	<i>466.28</i>	<i>67.31</i>	<i>1,389.98</i>
Refunds,	6.19	1,107.85	522.11	4.12
Agency, trust, and investment,	8,685.17	10,279.67	4,680.01	8,113.68
<i>Taxes and licenses for State,</i>	<i>3,040.00</i>	<i>5,882.95</i>	<i>2,400.00</i>	<i>2,480.00</i>
<i>Taxes for county,</i>	<i>1,533.63</i>	<i>2,636.72</i>	<i>1,788.91</i>	<i>1,038.87</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,111.54</i>	<i>1,760.00</i>	<i>491.10</i>	<i>4,594.81</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$26,923.53	\$34,889.93	\$26,230.97	\$25,360.54
Permanent debt (except from sinking funds),	1,700.00	6,246.12	—	7,300.00
Sinking fund requirements from revenue,	—	—	—	1,098.24
Premiums paid to sinking funds,	—	—	—	—
Outlays,	5,364.32	8,822.72	—	39,955.15
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	1,000.00
Temporary loans,	22,000.00	11,350.22	19,000.00	18,800.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,092.44	1,574.13	589.42	1,394.10
Agency, trust, and investment,	8,685.17	10,279.67	4,680.01	8,113.68
Total payments,	\$65,765.46	\$73,162.79	\$50,500.40	\$102,321.71
Balance on hand, including funds,	\$,310.70	7,791.42	766.79	1,884.04
GRAND TOTAL,	\$68,076.16	\$80,954.21	\$51,267.19	\$104,505.75

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 32.

RECEIPTS.	Lunenburg POPULATION 1,393	Plainville POPULATION 1,385	Chester POPULATION 1,377	Rowley POPULATION 1,368
REVENUE.	\$25,329.46	\$25,324.82	\$22,751.87	\$30,241.84
General,	20,857.48	22,195.32	20,041.04	24,773.05
<i>Taxes,</i>	<i>18,446.60</i>	<i>19,858.75</i>	<i>16,382.01</i>	<i>23,615.74</i>
Property and poll,	17,376.25	19,585.37	14,434.54	18,205.13
Corporation, bank, etc.,	1,070.35	267.38	947.47	5,410.61
<i>Licenses and permits,</i>	<i>188.60</i>	<i>114.60</i>	<i>881.75</i>	<i>46.00</i>
<i>Fines and forfeits,</i>	<i>81.07</i>	<i>50.00</i>	<i>80.06</i>	—
<i>Grants and gifts,</i>	<i>2,801.81</i>	<i>2,178.07</i>	<i>3,687.22</i>	<i>1,111.31</i>
For expenses,	2,178.31	2,178.07	2,880.34	1,111.31
For outlays,	25.00	—	736.88	—
All other,	—	—	—	—
Commercial,	4,471.98	3,129.50	2,710.83	5,468.79
<i>Special assessments,</i>	<i>519.64</i>	—	—	—
To meet expenses,	519.64	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>761.32</i>	<i>199.05</i>	—	<i>742.55</i>
<i>Departmental,</i>	<i>2,293.73</i>	<i>465.88</i>	<i>2,198.19</i>	<i>2,393.23</i>
General government,	99.00	218.00	311.00	118.50
Protection of persons and property,	749.58	32.96	13.76	917.01
Health and sanitation,	—	—	—	—
Highways,	—	14.35	7.50	—
Charities,	925.25	—	200.48	256.23
Soldiers' benefits,	428.00	144.00	512.00	1,039.00
Education,	49.30	46.62	1,023.43	49.00
Libraries,	40.90	11.95	16.95	13.49
Recreation,	—	—	—	—
Unclassified,	1.70	—	113.07	—
<i>Public service enterprises,</i>	—	<i>2,308.41</i>	—	<i>2,064.03</i>
Electric light,	—	—	—	2,064.03
Water,	—	2,308.41	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	<i>70.00</i>	<i>54.25</i>
<i>Interest,</i>	<i>897.29</i>	<i>156.16</i>	<i>442.64</i>	<i>214.73</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	433.56	29.09	150.63	126.24
All other,	463.73	127.07	292.01	88.49
NON-REVENUE.	\$14,606.48	\$18,724.44	\$18,175.58	\$19,442.07
Offsets to outlays,	—	—	—	331.87
<i>Departmental,</i>	—	—	—	<i>320.00</i>
<i>Public service enterprises,</i>	—	—	—	<i>11.87</i>
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	10,500.00	16,000.10	14,111.06	14,000.00
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>10,500.00</i>	<i>16,000.00</i>	<i>14,000.00</i>	<i>14,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	<i>111.06</i>	—
<i>Premiums,</i>	—	<i>.10</i>	—	—
Transfers,	—	24.00	9.36	5.58
<i>From sinking funds,</i>	—	—	—	—
All other,	—	24.00	9.36	5.58
Refunds,	82.48	89.56	700.65	221.60
Agency, trust, and investment,	4,024.00	2,610.78	3,354.51	4,883.02
<i>Taxes and licenses for State,</i>	<i>2,660.00</i>	<i>1,840.00</i>	<i>2,005.25</i>	<i>2,800.00</i>
<i>Taxes for county,</i>	<i>1,164.00</i>	<i>770.78</i>	<i>764.26</i>	<i>2,019.09</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>300.00</i>	—	—	<i>63.93</i>
All other,	—	—	585.00	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$25,329.46	\$25,324.82	\$22,751.87	\$30,573.71
Premiums,	—	.10	—	—
Municipal indebtedness,	10,500.00	16,000.00	14,111.06	14,000.00
Transfers and refunds,	82.48	113.56	710.01	227.18
Agency, trust, and investment,	4,024.00	2,610.78	3,354.51	4,883.02
Total receipts,	\$39,935.94	\$44,049.26	\$40,927.45	\$49,683.91
Balance on hand, including funds,	1,818.08	3,368.79	627.76	2,772.43
GRAND TOTAL,	\$41,754.02	\$47,418.05	\$41,555.21	\$52,456.34

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 32.

PAYMENTS.	Lunenburg POPULATION 1,393	Plainville POPULATION 1,385	Chester POPULATION 1,377	Rowley POPULATION 1,368
Maintenance,	\$25,007.82	\$19,868.70	\$18,805.55	\$21,703.61
<i>Departmental,</i>	<i>24,697.84</i>	<i>18,163.76</i>	<i>18,163.30</i>	<i>19,017.16</i>
General government,	2,173.54	1,930.03	1,688.87	1,470.41
Protection of persons and property,	4,143.40	696.54	1,056.36	1,992.37
Health and sanitation,	678.75	112.90	196.01	431.29
Highways,	4,658.24	3,537.40	3,545.20	1,968.23
Charities,	2,820.16	841.94	1,038.14	2,043.64
Soldiers' benefits,	356.00	172.00	312.00	1,253.25
Education,	8,189.60	10,163.38	9,900.69	9,230.33
Libraries,	915.90	431.07	215.05	264.38
Recreation,	202.35	—	—	171.62
Unclassified,	359.30	268.50	210.98	191.63
<i>Public service enterprises,</i>	<i>—</i>	<i>1,714.94</i>	<i>—</i>	<i>2,545.04</i>
Electric light,	—	—	—	2,545.04
Water,	—	1,714.94	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>310.58</i>	<i>—</i>	<i>42.25</i>	<i>141.42</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	279.56	2,225.61	1,171.05	1,267.25
<i>Loans, general purposes,</i>	<i>279.56</i>	<i>825.61</i>	<i>1,171.05</i>	<i>623.55</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,400.00</i>	<i>—</i>	<i>643.70</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,864.14	785.09	3,090.42	2,116.92
<i>Departmental,</i>	<i>2,864.14</i>	<i>288.15</i>	<i>3,090.42</i>	<i>1,546.03</i>
General government,	—	—	621.60	—
Protection of persons and property,	134.88	—	—	—
Health and sanitation,	—	—	—	73.06
Highways,	229.26	288.15	2,468.82	1,187.64
Charities,	—	—	—	85.33
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	2,500.00	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>496.94</i>	<i>—</i>	<i>770.89</i>
Electric light,	—	—	—	770.89
Water,	—	496.94	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	9,000.00	19,500.00	14,550.00	18,680.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>3,400.00</i>	<i>2,050.00</i>	<i>4,680.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>9,000.00</i>	<i>16,100.00</i>	<i>12,500.00</i>	<i>14,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	24.00	9.36	5.58
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>24.00</i>	<i>9.36</i>	<i>5.58</i>
Refunds,	82.48	89.56	700.65	221.60
Agency, trust, and investment,	4,024.00	2,610.78	3,499.39	4,900.41
<i>Taxes and licenses for State,</i>	<i>2,680.00</i>	<i>1,840.00</i>	<i>2,005.25</i>	<i>2,800.00</i>
<i>Taxes for county,</i>	<i>1,164.00</i>	<i>770.78</i>	<i>764.26</i>	<i>2,019.09</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>300.00</i>	<i>—</i>	<i>144.88</i>	<i>81.32</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>585.00</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$25,287.38	\$22,094.31	\$19,376.60	\$22,970.86
Permanent debt (except from sinking funds),	—	3,400.00	2,050.00	4,680.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,864.14	785.09	3,090.42	2,116.92
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	9,000.00	16,100.00	12,500.00	14,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	82.48	113.56	710.01	227.18
Agency, trust, and investment,	4,024.00	2,610.78	3,499.39	4,900.41
Total payments,	\$41,258.00	\$45,103.74	\$41,226.42	\$42,895.37
<i>Balance on hand, including funds,</i>	<i>496.02</i>	<i>2,314.51</i>	<i>528.79</i>	<i>5,560.97</i>
GRAND TOTAL,	\$41,754.02	\$47,418.05	\$41,555.21	\$52,456.34

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 33.

RECEIPTS.	Sterling POPULATION 1,359	Westminster POPULATION 1,353	Pembroke POPULATION 1,336	West Brookfield POPULATION 1,327
REVENUE.	\$35,710.86	\$34,791.36	\$37,939.03	\$35,453.06
General.	23,345.14	21,173.27	20,306.92	23,370.90
<i>Taxes.</i>	<i>18,635.67</i>	<i>18,642.82</i>	<i>17,563.57</i>	<i>18,044.27</i>
Property and poll,	16,747.69	17,544.22	15,324.69	16,616.99
Corporation, bank, etc.,	1,887.98	998.60	2,238.88	1,427.28
<i>Licenses and permits.</i>	<i>1,141.00</i>	<i>16.00</i>	<i>33.00</i>	<i>1,130.75</i>
<i>Fines and forfeits.</i>	<i>10.00</i>	<i>23.12</i>	<i>97.82</i>	<i>36.32</i>
<i>Grants and gifts.</i>	<i>2,458.47</i>	<i>2,591.33</i>	<i>2,614.53</i>	<i>4,159.56</i>
For expenses,	2,458.47	2,566.33	2,568.28	3,037.81
For outlays,	—	25.00	46.25	1,121.75
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial.	6,465.72	3,618.09	7,630.11	5,082.16
<i>Special assessments.</i>	<i>171.70</i>	<i>162.14</i>	<i>—</i>	<i>—</i>
To meet expenses,	171.70	162.14	—	—
To meet outlays,	—	—	—	—
<i>Privileges.</i>	<i>412.02</i>	<i>—</i>	<i>386.30</i>	<i>277.33</i>
<i>Departmental.</i>	<i>848.20</i>	<i>2,406.92</i>	<i>7,034.06</i>	<i>3,277.44</i>
General government.	39.50	176.33	—	119.34
Protection of persons and property.	235.41	672.14	974.44	158.01
Health and sanitation,	—	—	—	—
Highways,	—	9.95	—	14.50
Charities,	—	356.95	2,769.99	1,803.25
Soldiers' benefits,	509.00	990.00	2,841.00	1,025.00
Education,	38.98	188.65	405.63	116.34
Libraries,	4.59	3.15	—	33.00
Recreation,	—	—	—	—
Unclassified,	20.72	9.75	43.00	8.00
<i>Public service enterprises.</i>	<i>2,183.98</i>	<i>—</i>	<i>47.53</i>	<i>—</i>
Electric light,	2,183.98	—	—	—
Water,	—	—	—	—
All other,	—	—	47.53	—
<i>Cemeteries.</i>	<i>562.66</i>	<i>10.00</i>	<i>10.00</i>	<i>61.25</i>
<i>Interest.</i>	<i>2,287.16</i>	<i>1,049.03</i>	<i>152.22</i>	<i>1,466.14</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,150.68	984.87	108.61	1,006.06
All other,	136.48	64.16	43.61	460.08
NON-REVENUE.	\$33,469.70	\$38,095.30	\$19,405.27	\$69,756.69
Offsets to outlays.	9,753.02	482.44	—	1,568.11
<i>Departmental.</i>	<i>9,758.02</i>	<i>482.44</i>	<i>—</i>	<i>36.45</i>
<i>Public service enterprises.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,531.66</i>
<i>Cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	16,800.00	—	13,550.00	64,000.00
<i>Loans, general purposes.</i>	<i>5,000.00</i>	<i>—</i>	<i>550.00</i>	<i>—</i>
<i>Loans, public service enterprises.</i>	<i>3,800.00</i>	<i>—</i>	<i>—</i>	<i>45,000.00</i>
<i>Loans, cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans).</i>	<i>8,000.00</i>	<i>—</i>	<i>13,000.00</i>	<i>19,000.00</i>
<i>Unpaid warrants or orders, current year.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers.	1,784.24	14,356.86	1,280.38	48.30
<i>From sinking funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other.</i>	1,784.24	14,356.86	1,280.38	48.30
Refunds.	2.51	—	8.41	882.03
Agency, trust, and investment.	5,124.93	23,256.00	4,566.48	3,268.25
<i>Taxes and licenses for State.</i>	<i>2,935.00</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>2,295.25</i>
<i>Taxes for county.</i>	<i>1,184.00</i>	<i>909.00</i>	<i>1,490.75</i>	<i>873.00</i>
<i>Reimbursements for grade crossings.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds.</i>	<i>1,025.93</i>	<i>13,087.00</i>	<i>242.40</i>	<i>100.00</i>
<i>All other.</i>	<i>—</i>	<i>2,250.00</i>	<i>833.33</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$38,468.88	\$25,273.80	\$27,939.03	\$30,021.17
Premiums,	—	—	—	—
Municipal indebtedness,	16,800.00	—	13,550.00	64,000.00
Transfers and refunds,	1,786.75	14,356.86	1,288.79	930.33
Agency, trust, and investment,	5,124.93	23,256.00	4,566.48	3,268.25
Total receipts,	\$62,180.56	\$62,886.66	\$47,344.30	\$98,219.75
Balance on hand, including funds,	2,577.29	3,705.13	4,407.49	3,475.61
GRAND TOTAL,	\$64,757.85	\$66,591.79	\$51,751.79	\$101,695.36

Graded According to Population of 1910 — Continued.

GROUP 33.

PAYMENTS.	Sterling POPULATION 1,359	Westminster POPULATION 1,353	Pembroke POPULATION 1,336	West Brookfield POPULATION 1,327
Maintenance,	\$24,072.28	\$21,860.34	\$24,247.96	\$21,179.57
<i>Departmental,</i>	<i>20,781.94</i>	<i>21,122.45</i>	<i>24,145.03</i>	<i>20,427.18</i>
General government,	1,802.42	1,265.43	1,909.84	1,865.78
Protection of persons and property,	2,178.24	3,011.66	3,747.91	1,978.43
Health and sanitation,	435.80	430.16	225.80	495.85
Highways,	3,758.81	3,759.87	3,319.77	2,646.88
Charities,	1,499.42	2,003.83	2,789.28	3,065.89
Soldiers' benefits,	541.75	1,139.17	3,244.00	1,351.13
Education,	9,252.83	8,313.50	8,506.47	7,577.01
Libraries,	807.27	881.03	170.76	1,040.06
Recreation,	17.37	2.50	5.50	90.10
Unclassified,	488.03	315.60	225.70	316.05
<i>Public service enterprises,</i>	<i>1,998.72</i>	<i>—</i>	<i>98.62</i>	<i>418.29</i>
Electric light,	1,998.72	—	—	1.50
Water,	—	—	—	—
All other,	—	—	98.62	—
<i>Cemeteries,</i>	<i>1,291.72</i>	<i>257.89</i>	<i>104.31</i>	<i>332.60</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	909.59	868.88	623.90	1,737.68
<i>Loans, general purposes,</i>	<i>603.33</i>	<i>868.88</i>	<i>623.90</i>	<i>533.46</i>
<i>Loans, public service enterprises,</i>	<i>306.26</i>	<i>—</i>	<i>—</i>	<i>1,153.82</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>60.40</i>
Outlays,	18,974.93	2,669.13	104.63	44,746.08
<i>Departmental,</i>	<i>14,073.94</i>	<i>2,669.13</i>	<i>104.63</i>	<i>3,569.58</i>
General government,	—	723.79	—	7.61
Protection of persons and property,	—	—	104.63	225.38
Health and sanitation,	185.58	—	—	—
Highways,	13,888.36	1,417.77	—	3,285.90
Charities,	—	—	—	—
Education,	—	527.57	—	24.85
Libraries,	—	—	—	15.84
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>4,900.99</i>	<i>—</i>	<i>—</i>	<i>41,186.50</i>
Electric light,	4,900.99	—	—	—
Water,	—	—	—	41,186.50
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	11,600.00	4,997.00	14,500.00	20,900.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,600.00</i>	<i>4,997.00</i>	<i>500.00</i>	<i>1,900.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>8,000.00</i>	<i>—</i>	<i>14,000.00</i>	<i>19,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,784.24	14,356.86	1,280.38	48.30
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,784.24</i>	<i>14,356.86</i>	<i>1,280.38</i>	<i>48.30</i>
Refunds,	2.51	—	8.41	882.03
Agency, trust, and investment,	5,231.79	19,796.02	5,891.16	3,401.53
<i>Taxes and licenses for State,</i>	<i>2,935.00</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>2,295.25</i>
<i>Taxes for county,</i>	<i>1,164.00</i>	<i>909.00</i>	<i>1,490.75</i>	<i>873.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,132.79</i>	<i>14,637.02</i>	<i>1,567.08</i>	<i>233.28</i>
<i>All other,</i>	<i>—</i>	<i>2,250.00</i>	<i>833.33</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$24,981.97	\$22,229.22	\$24,976.86	\$22,917.25
Permanent debt (except from sinking funds),	3,600.00	4,997.00	500.00	1,900.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	18,974.93	2,669.13	104.63	44,746.08
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	8,000.00	—	14,000.00	19,000.00
Transfers (except to sinking funds) and refunds,	1,786.75	14,356.86	1,288.79	930.33
Agency, trust, and investment,	5,231.79	19,796.02	5,891.16	3,401.53
Total payments,	\$62,575.44	\$64,046.23	\$66,761.44	\$92,895.19
Balance on hand, including funds,	2,182.41	2,543.66	4,990.35	8,800.17
GRAND TOTAL,	\$64,757.85	\$66,589.79	\$71,751.79	\$101,695.36

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 34.

RECEIPTS.	West Stockbridge POPULATION 1,271	West Boylston POPULATION 1,270	Westwood POPULATION 1,266	Mattapoisett POPULATION 1,233
REVENUE.	\$13,096.65	\$35,406.17	\$39,945.10	\$35,206.01
General.	12,457.65	30,527.39	37,835.02	18,925.79
<i>Taxes.</i>	<i>8,109.03</i>	<i>27,571.73</i>	<i>37,516.79</i>	<i>17,061.97</i>
Property and poll,	7,772.73	25,377.84	33,189.23	12,778.43
Corporation, bank, etc.,	336.30	2,193.94	4,327.56	4,283.54
<i>Licenses and permits.</i>	<i>762.75</i>	<i>4.60</i>	<i>25.65</i>	<i>82.00</i>
<i>Fines and forfeits.</i>	<i>21.45</i>	<i>—</i>	<i>45.00</i>	<i>160.00</i>
<i>Grants and gifts.</i>	<i>3,564.44</i>	<i>2,551.11</i>	<i>287.68</i>	<i>1,631.82</i>
For expenses,	2,834.64	2,701.11	297.68	1,631.82
For outlays,	729.80	250.00	—	—
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial.	639.00	7,830.78	2,060.08	6,282.22
<i>Special assessments.</i>	<i>—</i>	<i>110.93</i>	<i>296.00</i>	<i>—</i>
To meet expenses,	—	110.93	296.00	—
To meet outlays,	—	—	—	—
<i>Privileges.</i>	<i>—</i>	<i>782.58</i>	<i>398.10</i>	<i>603.72</i>
<i>Departmental.</i>	<i>537.00</i>	<i>4,381.40</i>	<i>656.86</i>	<i>2,487.50</i>
General government,	44.00	152.60	347.00	183.50
Protection of persons and property,	—	85.34	17.66	—
Health and sanitation,	—	140.97	—	—
Highways,	—	3.50	—	203.87
Charities,	81.00	3,176.03	—	1,158.91
Soldiers' benefits,	412.00	654.00	48.00	901.00
Education,	—	140.70	221.20	—
Libraries,	—	24.28	—	40.22
Recreation,	—	3.00	—	—
Unclassified,	—	1.00	23.00	—
<i>Public service enterprises.</i>	<i>—</i>	<i>2,215.81</i>	<i>—</i>	<i>2,640.02</i>
Electric light,	—	2,215.81	—	—
Water,	—	—	—	2,188.31
All other,	—	—	—	451.71
<i>Cemeteries.</i>	<i>102.00</i>	<i>25.00</i>	<i>—</i>	<i>—</i>
<i>Interest.</i>	<i>—</i>	<i>365.06</i>	<i>709.12</i>	<i>550.98</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	159.82	410.41	446.06
All other,	—	205.24	298.71	104.02
NON-REVENUE.	\$5,517.04	\$12,962.27	\$12,272.04	\$126,184.91
Offsets to outlays.	70.20	58.99	—	2,146.01
<i>Departmental.</i>	<i>70.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises.</i>	<i>—</i>	<i>58.99</i>	<i>—</i>	<i>2,146.01</i>
<i>Cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	3,000.00	10,050.00	3,000.00	123,600.00
<i>Loans, general purposes.</i>	<i>—</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>65,000.00</i>
<i>Loans, cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans).</i>	<i>3,000.00</i>	<i>10,000.00</i>	<i>3,000.00</i>	<i>58,600.00</i>
<i>Unpaid warrants or orders, current year.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers.	—	2.00	—	386.96
<i>From sinking funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other.</i>	<i>—</i>	<i>2.00</i>	<i>—</i>	<i>386.96</i>
Refunds.	43.45	8.28	55.95	942.15
Agency, trust, and investment.	2,403.39	2,843.00	10,216.09	9,109.79
<i>Taxes and licenses for State.</i>	<i>1,460.25</i>	<i>1,920.00</i>	<i>7,800.00</i>	<i>4,640.00</i>
<i>Taxes for county.</i>	<i>953.14</i>	<i>873.00</i>	<i>3,016.09</i>	<i>3,458.56</i>
<i>Reimbursements for grade crossings.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds.</i>	<i>—</i>	<i>50.00</i>	<i>—</i>	<i>1,011.23</i>
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$13,166.85	\$38,467.16	\$39,945.10	\$27,354.02
Premiums,	—	—	—	—
Municipal indebtedness,	3,000.00	10,050.00	3,000.00	123,600.00
Transfers and refunds,	43.45	10.28	55.95	1,329.11
Agency, trust, and investment,	2,403.39	2,843.00	10,216.09	9,109.79
Total receipts,	\$18,613.69	\$51,370.44	\$53,217.14	\$161,392.92
Balance on hand, including funds,	5,933.80	9,394.73	21,396.62	11,278.96
GRAND TOTAL.	\$24,547.49	\$60,765.17	\$74,613.76	\$172,671.88

Graded According to Population of 1910 — Continued.

GROUP 34.

PAYMENTS.	West Stockbridge POPULATION 1,271	West Boylston POPULATION 1,270	Westwood POPULATION 1,266	Mattapoisett POPULATION 1,233
Maintenance.	\$14,383.17	\$32,364.20	\$32,302.48	\$35,154.94
<i>Departmental.</i>	<i>14,031.94</i>	<i>29,491.84</i>	<i>32,864.14</i>	<i>23,253.55</i>
General government.	954.87	2,248.95	3,576.56	2,345.33
Protection of persons and property.	96.65	1,198.88	4,493.66	1,679.98
Health and sanitation.	211.40	348.58	377.36	308.86
Highways.	4,251.69	4,633.65	8,826.54	5,336.79
Charities.	974.58	5,183.26	148.95	2,482.02
Soldiers' benefits.	360.00	938.00	261.60	686.00
Education.	6,741.59	12,978.59	13,665.02	9,131.76
Libraries.	285.41	1,331.99	472.21	919.41
Recreation.	—	247.78	578.02	148.00
Unclassified.	155.95	384.16	464.22	215.40
<i>Public service enterprises.</i>	<i>—</i>	<i>3,700.04</i>	<i>—</i>	<i>1,888.64</i>
Electric light.	—	3,700.04	—	—
Water.	—	—	—	1,700.60
All other.	—	—	—	188.04
<i>Cemeteries.</i>	<i>351.23</i>	<i>172.32</i>	<i>300.00</i>	<i>—</i>
<i>Administration of trust funds.</i>	<i>—</i>	<i>—</i>	<i>38.34</i>	<i>14.75</i>
Interest.	135.97	861.36	1,399.32	2,383.62
<i>Loans, general purposes.</i>	<i>135.97</i>	<i>401.38</i>	<i>1,399.32</i>	<i>1,653.75</i>
<i>Loans, public service enterprises.</i>	<i>—</i>	<i>460.00</i>	<i>—</i>	<i>629.87</i>
<i>Loans, cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays.	1,597.89	4,611.81	2,693.63	72,383.06
<i>Departmental.</i>	<i>1,597.89</i>	<i>2,233.51</i>	<i>2,693.63</i>	<i>1,807.78</i>
General government.	294.30	—	—	—
Protection of persons and property.	—	650.00	945.58	—
Health and sanitation.	—	—	—	—
Highways.	1,120.79	1,212.73	720.00	1,807.78
Charities.	—	—	—	—
Education.	182.80	—	1,028.05	—
Libraries.	—	370.78	—	—
Recreation.	—	—	—	—
Unclassified.	—	—	—	—
<i>Public service enterprises.</i>	<i>—</i>	<i>2,378.30</i>	<i>—</i>	<i>70,575.28</i>
Electric light.	—	2,378.30	—	—
Water.	—	—	—	70,361.93
All other.	—	—	—	213.35
<i>Cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	3,000.00	12,000.00	6,328.15	60,380.00
<i>From sinking funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources.</i>	<i>—</i>	<i>2,000.00</i>	<i>3,328.15</i>	<i>1,750.00</i>
<i>Bonds refunded, current year.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans).</i>	<i>3,000.00</i>	<i>10,000.00</i>	<i>3,000.00</i>	<i>58,800.00</i>
<i>Warrants or orders, previous years.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers.	—	2.00	—	386.96
<i>To sinking funds from revenue.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other.</i>	<i>—</i>	<i>2.00</i>	<i>—</i>	<i>386.96</i>
Refunds.	43.45	8.28	55.95	942.15
Agency, trust, and investment.	2,403.39	2,888.82	10,588.16	9,109.79
<i>Taxes and licenses for State.</i>	<i>1,450.25</i>	<i>1,990.00</i>	<i>7,200.00</i>	<i>4,640.00</i>
<i>Taxes for county.</i>	<i>953.14</i>	<i>873.00</i>	<i>3,018.09</i>	<i>3,458.56</i>
<i>Expenditures for grade crossings.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds.</i>	<i>—</i>	<i>95.82</i>	<i>372.07</i>	<i>1,011.23</i>
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest.	\$14,519.14	\$34,225.56	\$34,601.80	\$27,440.56
Permanent debt (except from sinking funds).	—	2,000.00	3,328.15	1,750.00
Sinking fund requirements from revenue.	—	—	—	—
Premiums paid to sinking funds.	—	—	—	—
Outlays.	1,597.89	4,611.81	2,693.63	72,383.06
Permanent debt from sinking funds.	—	—	—	—
Bonds refunded, current year.	—	—	—	—
Temporary loans.	3,000.00	10,000.00	3,000.00	58,800.00
Transfers (except to sinking funds) and refunds.	43.45	10.28	55.95	1,329.11
Agency, trust, and investment.	2,403.39	2,888.82	10,588.16	9,109.79
Total payments.	\$21,563.87	\$53,736.47	\$54,267.69	\$170,612.52
Balance on hand, including funds.	2,988.62	7,088.70	20,546.07	2,059.36
GRAND TOTAL.	\$24,547.49	\$60,765.17	\$74,613.76	\$172,671.88

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 35.

RECEIPTS.	Bedford POPULATION 1,231	Conway POPULATION 1,230	Littleton POPULATION 1,229	Clarksburg POPULATION 1,207
REVENUE.	\$32,563.83	\$18,246.99	\$35,484.00	\$8,459.14
General.	23,977.94	15,842.15	26,321.45	7,733.17
Taxes,	26,668.10	10,983.70	23,555.77	4,899.21
Property and poll,	21,249.40	10,551.17	22,817.32	4,811.98
Corporation, bank, etc.,	5,418.70	432.53	738.45	87.23
Licenses and permits,	986.00	975.75	2.00	—
Fines and forfeits,	72.84	95.00	.14	—
Grants and gifts,	1,311.00	3,287.70	2,773.54	2,833.96
For expenses,	711.00	2,287.70	2,173.54	2,833.96
For outlays,	600.00	1,000.00	600.00	—
All other,	—	—	—	—
Commercial.	9,585.89	2,904.34	9,182.55	725.97
Special assessments,	254.11	—	45.85	—
To meet expenses,	254.11	—	45.85	—
To meet outlays,	—	—	—	—
Privileges,	1,241.27	111.72	—	212.47
Departmental,	2,972.35	2,712.32	1,703.73	432.00
General government,	311.90	283.18	274.98	—
Protection of persons and property,	1,133.73	—	580.87	—
Health and sanitation,	3.00	—	—	—
Highways,	5.99	5.67	109.50	—
Charities,	1,279.49	1,840.22	259.00	40.00
Soldiers' benefits,	168.00	288.00	188.00	392.00
Education,	44.05	295.25	265.50	—
Libraries,	26.19	—	25.88	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
Public service enterprises,	3,546.03	—	5,871.88	—
Electric light,	—	—	2,604.08	—
Water,	3,546.03	—	3,067.80	—
All other,	—	—	—	—
Cemeteries,	349.25	—	388.00	—
Interest,	1,222.88	80.80	1,345.09	81.50
On sinking funds,	—	—	—	—
On trust and investment funds,	938.27	80.80	1,083.86	81.50
All other,	284.61	—	261.23	—
NON-REVENUE.	\$28,398.89	\$4,748.37	\$23,665.10	\$6,265.10
Offsets to outlays.	1,863.55	—	4,483.50	962.31
Departmental,	1,312.12	—	4,160.00	962.31
Public service enterprises,	541.43	—	323.50	—
Cemeteries,	—	—	—	—
Municipal indebtedness.	20,000.00	—	10,000.00	3,870.05
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	20,000.00	—	10,000.00	3,500.00
Unpaid warrants or orders, current year,	—	—	—	370.05
Premiums,	—	—	—	—
Transfers.	806.85	—	814.19	—
From sinking funds,	—	—	—	—
All other,	806.85	—	814.19	—
Refunds.	8.45	1,013.47	25.22	—
Agency, trust, and investment.	5,730.04	3,734.90	8,342.19	1,432.74
Taxes and licenses for State,	3,660.00	2,231.92	2,160.00	720.00
Taxes for county,	1,695.07	1,502.98	1,089.89	612.74
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	374.97	—	5,092.50	100.00
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$40,417.38	\$18,246.99	\$39,967.50	\$9,421.45
Premiums,	—	—	—	—
Municipal indebtedness,	20,000.00	—	10,000.00	3,870.05
Transfers and refunds,	815.30	1,013.47	839.41	—
Agency, trust, and investment,	5,730.04	3,734.90	8,342.19	1,432.74
Total receipts,	\$66,962.72	\$32,995.36	\$59,149.10	\$14,724.24
Balance on hand, including funds,	5,803.60	2,176.34	10,882.76	246.39
GRAND TOTAL.	\$72,766.32	\$35,171.70	\$69,531.86	\$14,970.63

Graded According to Population of 1910 — Continued.

GROUP 35.

PAYMENTS.	Bedford POPULATION 1,231	Conway POPULATION 1,230	Littleton POPULATION 1,229	Clarkburg POPULATION 1,207
Maintenance,	\$34,133.85	\$16,723.39	\$26,774.62	\$7,396.06
<i>Departmental,</i>	<i>32,047.62</i>	<i>16,720.36</i>	<i>20,769.04</i>	<i>7,396.06</i>
General government,	2,549.60	1,178.31	1,615.00	437.10
Protection of persons and property,	7,490.84	403.68	2,901.56	36.25
Health and sanitation,	235.75	142.25	292.80	109.40
Highways,	7,850.13	3,759.55	2,350.56	1,170.98
Charities,	2,585.10	3,794.86	1,243.29	1,221.45
Soldiers' benefits,	154.00	112.00	192.00	336.00
Education,	9,971.58	7,209.06	10,243.18	4,048.98
Libraries,	778.24	—	1,328.54	.90
Recreation,	6.50	—	46.61	—
Unclassified,	415.88	120.65	555.50	35.00
<i>Public service enterprises,</i>	<i>1,206.94</i>	<i>—</i>	<i>5,264.60</i>	<i>—</i>
Electric light,	—	—	3,641.73	—
Water,	1,206.94	—	1,622.77	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>879.29</i>	<i>13.03</i>	<i>583.13</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>157.95</i>	<i>—</i>
Interest,	2,144.65	188.00	3,732.24	403.59
<i>Loans, general purposes,</i>	<i>992.65</i>	<i>188.00</i>	<i>762.21</i>	<i>403.59</i>
<i>Loans, public service enterprises,</i>	<i>1,152.00</i>	<i>—</i>	<i>2,970.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	12,618.39	1,803.02	11,926.93	1,838.24
<i>Departmental,</i>	<i>9,882.85</i>	<i>1,803.02</i>	<i>5,980.29</i>	<i>1,838.24</i>
General government,	—	300.00	383.63	—
Protection of persons and property,	1,200.00	—	600.00	—
Health and sanitation,	—	—	—	—
Highways,	4,868.08	1,503.02	4,733.63	1,838.24
Charities,	3,814.77	—	—	—
Education,	—	—	—	—
Libraries,	—	—	263.03	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,990.54</i>	<i>—</i>	<i>5,946.64</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	1,990.54	—	5,946.64	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>745.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	13,400.00	800.00	11,000.00	4,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,400.00</i>	<i>800.00</i>	<i>1,000.00</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>—</i>	<i>10,000.00</i>	<i>3,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	806.85	—	814.19	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>806.85</i>	<i>—</i>	<i>814.19</i>	<i>—</i>
Refunds,	8.45	1,015.47	25.22	—
Agency, trust, and investment,	5,726.87	3,734.90	8,241.63	1,332.74
<i>Taxes and licenses for State,</i>	<i>3,660.00</i>	<i>2,231.92</i>	<i>2,160.00</i>	<i>720.00</i>
<i>Taxes for county,</i>	<i>1,695.07</i>	<i>1,502.98</i>	<i>1,089.69</i>	<i>612.74</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>371.80</i>	<i>—</i>	<i>4,991.94</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$36,278.50	\$16,921.39	\$30,506.86	\$7,799.65
Permanent debt (except from sinking funds),	3,400.00	800.00	1,000.00	500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	12,618.39	1,803.02	11,926.93	1,838.24
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	—	10,000.00	3,500.00
Transfers (except to sinking funds) and refunds,	815.30	1,013.47	839.41	—
Agency, trust, and investment,	5,726.87	3,734.90	8,241.63	1,332.74
Total payments,	\$62,839.06	\$24,272.78	\$62,514.83	\$14,970.63
<i>Balance on hand, including funds,</i>	<i>3,927.26</i>	<i>898.92</i>	<i>7,017.03</i>	<i>—</i>
GRAND TOTAL,	\$72,766.32	\$25,171.70	\$69,531.86	\$14,970.63

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 36.

RECEIPTS.	Tisbury POPULATION 1,196	Edgartown POPULATION 1,191	Nahant POPULATION 1,184	Lincoln, POPULATION 1,175
REVENUE.	\$24,149.30	\$28,141.31	\$115,978.16	\$68,964.55
General,	18,854.67	25,895.03	102,008.39	49,859.97
<i>Taxes,</i>	<i>16,851.94</i>	<i>25,832.77</i>	<i>95,967.27</i>	<i>49,494.03</i>
Property and poll,	15,327.23	22,786.40	62,735.87	42,158.18
Corporation, bank, etc.,	1,524.71	846.37	33,231.40	7,335.85
<i>Licenses and permits,</i>	<i>22.00</i>	<i>253.76</i>	<i>5,467.00</i>	<i>1.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>34.40</i>	<i>477.20</i>	<i>1.80</i>
<i>Grants and gifts,</i>	<i>1,980.73</i>	<i>1,674.11</i>	<i>96.92</i>	<i>363.14</i>
For expenses,	1,980.73	1,674.11	96.92	363.14
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	15,294.63	2,846.28	13,969.77	19,104.58
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>544.54</i>	<i>—</i>
<i>Departmental,</i>	<i>1,106.29</i>	<i>2,147.04</i>	<i>596.19</i>	<i>2,956.92</i>
General government,	25.00	997.00	191.00	30.00
Protection of persons and property,	29.93	—	—	2,069.62
Health and sanitation,	—	—	28.00	—
Highways,	62.70	224.04	54.00	826.77
Charities,	113.93	182.00	—	—
Soldiers' benefits,	322.73	744.00	284.00	8.00
Education,	551.00	—	7.50	3.00
Libraries,	—	—	21.69	19.53
Recreation,	—	—	—	—
Unclassified,	—	—	10.00	—
<i>Public service enterprises,</i>	<i>13,231.27</i>	<i>200.00</i>	<i>12,255.49</i>	<i>12,200.29</i>
Electric light,	—	—	—	—
Water,	13,231.27	200.00	12,255.49	12,200.29
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>467.25</i>	<i>28.00</i>	<i>9.00</i>	<i>11.63</i>
<i>Interest,</i>	<i>490.82</i>	<i>171.24</i>	<i>564.55</i>	<i>3,936.74</i>
On sinking funds,	—	—	—	753.80
On trust and investment funds,	214.14	171.24	120.89	2,787.52
All other,	276.68	—	443.66	394.42
NON-REVENUE.	\$16,231.04	\$13,054.34	\$47,621.23	\$42,994.36
Offsets to outlays,	—	—	2,000.00	1,650.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>1,650.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	9,668.26	7,307.24	—	20,000.00
<i>Loans, general purposes,</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>7,000.00</i>	<i>7,000.00</i>	<i>—</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>668.26</i>	<i>307.24</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	68.24	—	2.00	6,946.76
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	68.24	—	2.00	6,946.76
Refunds,	127.84	1,521.29	642.21	953.65
Agency, trust, and investment,	6,366.70	4,225.81	44,977.02	13,444.45
<i>Taxes and licenses for State,</i>	<i>3,560.49</i>	<i>2,239.44</i>	<i>24,366.00</i>	<i>7,680.00</i>
<i>Taxes for county,</i>	<i>2,306.21</i>	<i>1,638.63</i>	<i>17,994.36</i>	<i>3,874.45</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>500.00</i>	<i>553.75</i>	<i>2,617.66</i>	<i>1,890.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$34,149.30	\$28,141.31	\$117,978.16	\$70,614.55
Premiums,	—	—	—	—
Municipal indebtedness,	9,668.26	7,307.24	—	20,000.00
Transfers and refunds,	196.08	1,521.29	644.21	7,900.41
Agency, trust, and investment,	6,366.70	4,225.81	44,977.02	13,444.45
Total receipts,	\$50,380.34	\$41,195.65	\$163,599.39	\$111,959.41
Balance on hand, including funds,	7,500.47	237.80	91,048.15	3,380.21
GRAND TOTAL,	\$57,880.81	\$41,433.45	\$254,647.54	\$115,339.62

Graded According to Population of 1910 — Continued.

GROUP 36.

PAYMENTS.	Tisbury POPULATION 1,196	Edgartown POPULATION 1,191	Nahant POPULATION 1,184	Lincoln POPULATION 1,175
Maintenance,	\$26,681.61	\$22,070.50	\$89,537.61	\$48,649.34
<i>Departmental,</i>	<i>18,942.66</i>	<i>21,692.77</i>	<i>82,303.47</i>	<i>43,793.45</i>
General government,	1,801.25	2,913.80	14,195.32	5,083.32
Protection of persons and property,	3,051.87	2,799.92	18,424.01	6,946.26
Health and sanitation,	637.19	537.29	4,288.60	435.05
Highways,	3,388.25	4,220.85	22,906.26	14,536.22
Charities,	968.71	2,017.34	536.09	344.80
Soldiers' benefits,	296.00	750.00	192.00	—
Education,	8,398.22	7,140.93	11,723.56	12,653.68
Libraries,	200.00	473.30	3,233.14	1,293.16
Recreation,	—	77.02	4,501.12	1,308.67
Unclassified,	201.17	762.32	2,303.37	1,122.29
<i>Public service enterprises,</i>	<i>7,259.61</i>	<i>—</i>	<i>6,109.29</i>	<i>4,522.02</i>
Electric light,	—	—	—	—
Water,	7,257.86	—	6,109.29	4,516.47
All other,	1.75	—	—	5.55
<i>Cemeteries,</i>	<i>479.34</i>	<i>377.73</i>	<i>1,124.86</i>	<i>403.87</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	4,010.12	392.15	9,514.03	5,335.53
<i>Loans, general purposes,</i>	<i>690.12</i>	<i>392.15</i>	<i>5,782.88</i>	<i>2,120.53</i>
<i>Loans, public service enterprises,</i>	<i>3,320.00</i>	<i>—</i>	<i>3,731.15</i>	<i>3,215.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	7,194.72	2,952.44	8,459.81	1,201.73
<i>Departmental,</i>	<i>3,477.08</i>	<i>2,634.32</i>	<i>7,386.41</i>	<i>908.48</i>
General government,	—	517.27	1,020.25	—
Protection of persons and property,	—	—	655.87	251.20
Health and sanitation,	—	—	1,055.45	—
Highways,	1,374.26	12.00	4,045.98	657.23
Charities,	—	—	—	—
Education,	2,102.82	2,125.05	64.95	—
Libraries,	—	—	543.91	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>3,717.64</i>	<i>—</i>	<i>1,073.40</i>	<i>293.30</i>
Electric light,	—	—	—	—
Water,	3,717.64	—	1,073.40	293.30
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>298.12</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,140.86	9,685.41	12,257.72	25,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,600.00</i>	<i>1,000.00</i>	<i>12,257.72</i>	<i>5,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>7,000.00</i>	<i>7,000.00</i>	<i>—</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>540.86</i>	<i>1,685.41</i>	<i>—</i>	<i>—</i>
Transfers,	68.24	—	2.00	6,946.76
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,173.37</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>68.24</i>	<i>—</i>	<i>2.00</i>	<i>4,773.39</i>
Refunds,	127.84	1,521.29	642.21	953.65
Agency, trust, and investment,	6,197.58	4,204.37	42,442.24	19,128.76
<i>Taxes and licenses for State,</i>	<i>3,560.49</i>	<i>2,233.44</i>	<i>24,365.00</i>	<i>7,680.00</i>
<i>Taxes for county,</i>	<i>2,306.21</i>	<i>1,638.62</i>	<i>17,994.36</i>	<i>3,874.45</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>330.88</i>	<i>332.31</i>	<i>82.88</i>	<i>7,574.31</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$30,691.73	\$22,462.65	\$99,051.64	\$53,984.87
Permanent debt (except from sinking funds),	2,600.00	1,000.00	12,257.72	5,000.00
Sinking fund requirements from revenue,	—	—	—	2,173.37
Premiums paid to sinking funds,	—	—	—	—
Outlays,	7,194.72	2,952.44	8,459.81	1,201.73
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,540.86	8,685.41	—	20,000.00
Transfers (except to sinking funds) and refunds,	196.08	1,521.29	644.21	5,727.04
Agency, trust, and investment,	6,197.58	4,204.37	42,442.24	19,128.76
Total payments,	\$54,420.97	\$40,826.16	\$162,855.62	\$107,215.77
Balance on hand, including funds,	3,459.84	607.29	91,791.98	8,108.85
GRAND TOTAL,	\$57,880.81	\$41,433.45	\$254,647.54	\$115,319.62

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 37.

RECEIPTS.	Topsfield POPULATION 1,174	Erving POPULATION 1,143	Lakeville POPULATION 1,141	Middleton POPULATION 1,129
REVENUE.	\$29,026.09	\$20,008.06	\$25,611.48	\$21,338.84
General,	24,509.04	17,921.84	22,041.48	15,612.73
<i>Taxes,</i>	<i>24,211.84</i>	<i>16,480.36</i>	<i>17,346.15</i>	<i>10,458.38</i>
Property and poll,	19,712.15	8,199.69	12,493.33	8,728.01
Corporation, bank, etc.,	4,499.69	8,280.67	4,852.82	1,730.37
<i>Licenses and permits,</i>	<i>6.75</i>	<i>754.00</i>	<i>45.00</i>	<i>1,885.75</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>26.21</i>	<i>20.00</i>	<i>92.84</i>
<i>Grants and gifts,</i>	<i>291.45</i>	<i>660.97</i>	<i>4,630.33</i>	<i>3,175.76</i>
For expenses,	291.45	660.97	2,034.20	3,175.76
For outlays,	—	—	2,596.13	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	4,517.05	2,086.52	3,570.00	5,726.11
<i>Special assessments,</i>	<i>730.56</i>	<i>263.57</i>	<i>227.37</i>	<i>—</i>
To meet expenses,	730.56	263.57	227.37	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>2,340.27</i>	<i>1,075.92</i>
<i>Departmental,</i>	<i>2,278.55</i>	<i>1,697.32</i>	<i>687.67</i>	<i>3,296.98</i>
General government,	351.35	524.42	—	190.85
Protection of persons and property,	88.00	65.25	56.22	1,213.96
Health and sanitation,	—	—	—	111.21
Highways,	25.00	—	—	1.30
Charities,	—	600.01	107.49	277.50
Soldiers' benefits,	750.50	324.00	504.77	1,118.00
Education,	70.50	182.69	8.72	359.80
Libraries,	11.98	.95	10.47	17.07
Recreation,	—	—	—	—
Unclassified,	975.22	—	—	7.29
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>13.00</i>	<i>—</i>	<i>119.00</i>
<i>Interest,</i>	<i>1,613.94</i>	<i>112.63</i>	<i>314.69</i>	<i>1,234.21</i>
On sinking funds,	—	22.51	—	—
On trust and investment funds,	1,324.17	—	199.82	1,103.56
All other,	189.77	90.12	114.87	130.65
NON-REVENUE.	\$32,179.58	\$22,693.28	\$16,958.25	\$29,436.56
Offsets to outlays,	1,382.07	144.00	212.25	810.00
<i>Departmental,</i>	<i>1,382.07</i>	<i>144.00</i>	<i>212.25</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>810.00</i>
Municipal indebtedness,	9,000.00	17,694.42	12,650.00	16,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>17,600.00</i>	<i>650.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,500.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>9,000.00</i>	<i>—</i>	<i>12,000.00</i>	<i>12,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>94.42</i>	<i>—</i>	<i>—</i>
Transfers,	434.95	260.82	116.66	802.40
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	434.95	260.82	116.66	802.40
Refunds,	166.72	—	19.69	124.22
Agency, trust, and investment,	21,195.84	4,594.04	3,959.65	11,199.94
<i>Taxes and licenses for State,</i>	<i>6,340.25</i>	<i>2,490.00</i>	<i>2,240.00</i>	<i>2,385.25</i>
<i>Taxes for county,</i>	<i>4,492.35</i>	<i>2,104.04</i>	<i>1,669.65</i>	<i>1,210.48</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>10,863.24</i>	<i>—</i>	<i>50.00</i>	<i>7,604.21</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$30,408.16	\$20,152.06	\$25,823.73	\$22,148.84
Premiums,	—	94.42	—	—
Municipal indebtedness,	9,000.00	17,600.00	12,650.00	16,500.00
Transfers and refunds,	601.67	260.82	136.35	926.62
Agency, trust, and investment,	21,195.84	4,594.04	3,959.65	11,199.94
Total receipts,	\$61,205.67	\$42,701.34	\$42,569.73	\$50,775.40
Balance on hand, including funds,	5,253.96	5,307.19	5,718.33	3,961.08
GRAND TOTAL,	\$66,459.63	\$48,008.53	\$48,288.06	\$54,736.48

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 37.

PAYMENTS.	Topsfield POPULATION 1,174	Erving POPULATION 1,148	Lakeville POPULATION 1,141	Middleton POPULATION 1,129
Maintenance.	\$31,960.65	\$12,691.97	\$13,926.77	\$20,036.00
<i>Departmental.</i>	21,339.43	12,643.67	13,810.11	19,580.42
General government.	1,450.38	1,516.89	1,308.35	2,110.56
Protection of persons and property.	2,391.00	450.65	661.88	3,457.28
Health and sanitation.	423.39	502.46	235.50	699.03
Highways.	7,016.37	1,877.75	1,535.06	2,396.03
Charities.	1,132.01	1,714.08	954.34	951.18
Soldiers' benefits.	822.00	338.90	261.50	1,286.20
Education.	6,991.25	5,495.65	8,243.78	7,757.88
Libraries.	652.00	380.74	428.46	665.46
Recreation.	170.26	11.93	—	37.55
Unclassified.	290.77	354.62	181.28	219.25
<i>Public service enterprises.</i>	—	—	—	47.38
Electric light.	—	—	—	—
Water.	—	—	—	47.38
All other.	—	—	—	—
<i>Cemeteries.</i>	619.61	48.30	116.66	404.20
<i>Administration of trust funds.</i>	1.61	—	—	4.00
Interest.	228.78	400.00	891.39	858.80
<i>Loans, general purposes.</i>	228.78	400.00	891.39	858.80
<i>Loans, public service enterprises.</i>	—	—	—	—
<i>Loans, cemeteries.</i>	—	—	—	—
Outlays.	7,521.41	11,764.12	7,346.08	8,360.56
<i>Departmental.</i>	7,521.41	11,764.12	7,346.08	8,360.56
General government.	237.62	—	—	297.41
Protection of persons and property.	—	2,583.74	—	1,285.81
Health and sanitation.	—	3,263.11	7,291.83	1,749.74
Highways.	5,021.40	—	—	—
Charities.	—	—	54.25	400.00
Education.	189.15	5,917.27	—	47.10
Libraries.	—	—	—	80.50
Recreation.	2,073.24	—	—	—
Unclassified.	—	—	—	—
<i>Public service enterprises.</i>	—	—	—	4,500.00
Electric light.	—	—	—	4,500.00
Water.	—	—	—	—
All other.	—	—	—	—
<i>Cemeteries.</i>	—	—	—	—
Municipal indebtedness.	9,000.00	—	16,160.00	11,700.00
<i>From sinking funds.</i>	—	—	—	—
<i>From revenue and other sources.</i>	—	—	4,150.00	700.00
<i>Bonds refunded, current year.</i>	—	—	—	—
<i>Temporary loans (including tax loans).</i>	9,000.00	—	12,000.00	11,000.00
<i>Warrants or orders, previous years.</i>	—	—	—	—
Transfers.	434.95	260.82	116.66	802.40
<i>To sinking funds from revenue.</i>	—	269.57	—	—
<i>To sinking funds from premiums.</i>	—	—	—	—
<i>All other.</i>	434.95	1.25	116.66	802.40
Refunds.	166.72	—	19.69	124.23
Agency, trust, and investment.	19,527.65	4,876.12	4,042.81	11,336.10
<i>Taxes and licenses for State.</i>	5,840.25	2,490.00	2,240.00	2,385.25
<i>Taxes for county.</i>	4,492.35	2,104.04	1,669.65	1,210.48
<i>Expenditures for grade crossings.</i>	—	—	—	—
<i>Sinking and other permanent funds.</i>	9,195.05	282.08	133.16	7,740.37
<i>All other.</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest.	\$22,189.43	\$13,091.97	\$14,818.16	\$20,894.80
Permanent debt (except from sinking funds).	—	—	4,150.00	700.00
Sinking fund requirements from revenue.	—	259.57	—	—
Premiums paid to sinking funds.	—	—	—	—
Outlays.	7,521.41	11,764.12	7,346.08	8,360.56
Permanent debt from sinking funds.	—	—	—	—
Bonds refunded, current year.	—	—	—	—
Temporary loans.	9,000.00	—	12,000.00	11,000.00
Transfers (except to sinking funds) and refunds.	601.67	1.25	136.35	926.62
Agency, trust, and investment.	19,527.65	4,876.12	4,042.81	11,336.10
Total payments.	\$58,840.16	\$29,993.03	\$42,493.40	\$53,218.08
Balance on hand, including funds.	7,619.47	18,015.50	3,794.66	1,518.40
GRAND TOTAL.	\$66,459.63	\$48,008.53	\$46,288.06	\$54,736.48

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 38.

RECEIPTS.	New Marlborough POPULATION 1,124	Sudbury POPULATION 1,120	Hinsdale POPULATION 1,116	Stow POPULATION 1,115
REVENUE.	\$18,254.72	\$26,497.89	\$16,260.09	\$22,648.69
General,	17,254.31	21,419.39	14,526.19	16,075.96
<i>Taxes,</i>	18,797.09	18,897.76	11,198.08	14,311.66
Property and poll,	12,726.43	17,845.02	10,894.33	13,738.41
Corporation, bank, etc.,	70.66	1,052.74	303.69	573.24
<i>Licenses and permits,</i>	20.00	8.00	14.00	—
<i>Fines and forfeits,</i>	29.75	168.98	47.88	50.00
<i>Grants and gifts,</i>	4,407.47	2,344.71	3,266.35	1,714.31
For expenses,	2,514.16	2,344.71	2,477.71	1,714.31
For outlays,	1,893.31	—	788.64	—
<i>All other,</i>	—	—	—	—
Commercial,	1,000.41	5,078.50	1,733.90	6,573.73
<i>Special assessments,</i>	—	176.00	—	261.25
To meet expenses,	—	176.00	—	261.25
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	276.61	335.25
<i>Departmental,</i>	974.32	2,697.54	1,366.54	3,465.00
General government,	319.80	77.50	273.00	132.50
Protection of persons and property,	25.00	1,235.13	—	902.35
Health and sanitation,	—	—	—	—
Highways,	—	—	2.50	—
Charities,	—	938.41	222.62	2,133.32
Soldiers' benefits,	617.00	360.00	568.00	136.00
Education,	—	77.50	300.42	142.52
Libraries,	—	9.00	—	3.45
Recreation,	—	—	—	—
Unclassified,	12.52	—	—	2.86
<i>Public service enterprises,</i>	—	—	—	11.65
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	11.65
<i>Cemeteries,</i>	—	1.00	18.00	59.00
<i>Interest,</i>	26.09	2,203.96	72.75	2,452.58
On sinking funds,	—	—	—	—
On trust and investment funds,	26.09	1,831.43	—	2,431.65
All other,	—	372.53	72.75	20.93
NON-REVENUE.	\$19,076.31	\$21,484.62	\$11,030.23	\$9,870.44
Offsets to outlays,	—	3,858.35	511.63	—
<i>Departmental,</i>	—	3,858.35	511.63	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	16,100.00	12,500.00	8,000.00	5,000.00
<i>Loans, general purposes,</i>	—	—	2,000.00	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	4,100.00	—	—	—
<i>Temporary loans (including tax loans),</i>	12,000.00	12,500.00	6,000.00	5,000.00
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	—	1,507.27	—	485.06
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	1,507.27	—	485.06
Refunds,	2.76	8.24	1.21	428.01
Agency, trust, and investment,	2,973.55	3,610.76	2,517.39	3,960.37
<i>Taxes and licenses for State,</i>	1,880.00	2,400.00	1,360.00	1,980.00
<i>Taxes for county,</i>	1,293.55	1,210.76	1,157.39	968.61
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	—	—	1,071.76
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$18,254.72	\$30,356.24	\$16,771.72	\$22,648.69
Premiums,	—	—	—	—
Municipal indebtedness,	16,100.00	12,500.00	8,000.00	5,000.00
Transfers and refunds,	2.76	1,515.51	1.21	910.07
Agency, trust, and investment,	2,973.55	3,610.76	2,517.39	3,960.37
Total receipts,	\$37,331.03	\$47,982.51	\$27,290.32	\$32,519.13
Balance on hand, including funds,	2,833.29	7,346.38	869.13	3,290.65
GRAND TOTAL,	\$40,164.32	\$55,328.89	\$28,159.45	\$35,809.78

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 38.

PAYMENTS.	New Marlborough POPULATION 1,124	Sudbury POPULATION 1,120	Hinsdale POPULATION 1,116	Stow POPULATION 1,115
Maintenance,	\$15,195.44	\$26,276.41	\$13,382.79	\$18,455.48
<i>Departmental,</i>	<i>15,148.44</i>	<i>26,069.42</i>	<i>13,306.29</i>	<i>18,194.14</i>
General government,	1,502.23	2,578.78	999.91	779.36
Protection of persons and property,	225.62	2,729.62	199.19	1,927.79
Health and sanitation,	326.96	261.35	165.50	147.25
Highways,	4,163.85	5,585.44	3,315.32	2,468.07
Charities,	1,032.85	2,778.53	740.01	2,719.03
Soldiers' benefits,	461.00	368.00	424.00	192.00
Education,	7,324.28	10,441.77	6,964.08	8,699.07
Libraries,	—	899.78	294.42	600.05
Recreation,	—	—	—	8.10
Unclassified,	111.65	426.15	203.86	633.42
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>133.55</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	133.55
<i>Cemeteries,</i>	<i>47.00</i>	<i>130.28</i>	<i>76.50</i>	<i>117.07</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>76.71</i>	<i>—</i>	<i>10.72</i>
Interest,	567.75	1,386.25	152.09	728.61
<i>Loans, general purposes,</i>	<i>567.75</i>	<i>1,386.25</i>	<i>152.09</i>	<i>728.61</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,316.33	5,759.55	5,480.90	4,029.82
<i>Departmental,</i>	<i>3,316.33</i>	<i>5,759.55</i>	<i>5,480.90</i>	<i>4,029.82</i>
General government,	—	—	80.00	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	3,316.33	5,311.55	5,400.90	3,587.99
Charities,	—	—	—	137.60
Education,	—	448.00	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	304.23
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	16,100.00	11,000.00	6,000.00	6,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>4,100.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>12,000.00</i>	<i>10,000.00</i>	<i>6,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	1,507.27	—	485.06
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>1,507.27</i>	<i>—</i>	<i>485.06</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	2.76	8.24	1.21	425.01
Agency, trust, and investment,	2,999.64	3,645.74	2,517.39	4,217.14
<i>Taxes and licenses for State,</i>	<i>1,680.00</i>	<i>2,400.00</i>	<i>1,360.00</i>	<i>1,980.00</i>
<i>Taxes for county,</i>	<i>1,293.65</i>	<i>1,210.78</i>	<i>1,157.39</i>	<i>968.61</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>26.09</i>	<i>34.98</i>	<i>—</i>	<i>1,328.53</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$15,763.19	\$27,662.66	\$13,534.88	\$19,184.00
Permanent debt (except from sinking funds),	—	1,000.00	—	1,000.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,316.33	5,759.55	5,480.90	4,029.82
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	4,100.00	—	—	—
Temporary loans,	12,000.00	10,000.00	6,000.00	5,000.00
Transfers (except to sinking funds) and refunds,	2.76	1,515.51	1.21	910.07
Agency, trust, and investment,	2,999.64	3,645.74	2,517.39	4,217.14
Total payments,	\$38,181.92	\$49,583.46	\$27,534.38	\$34,341.12
Balance on hand, including funds,	1,982.40	5,746.43	625.07	1,488.66
GRAND TOTAL,	\$40,164.32	\$55,329.89	\$28,159.45	\$35,829.78

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 39.

RECEIPTS.	Rochester POPULATION 1,090	Longmeadow POPULATION 1,084	Oak Bluffs POPULATION 1,084	Orleans POPULATION 1,077
REVENUE.	\$20,941.58	\$47,900.32	\$37,592.36	\$30,203.28
General,	19,693.86	37,967.97	35,410.30	28,372.84
<i>Taxes,</i>	<i>16,144.54</i>	<i>35,001.80</i>	<i>33,229.55</i>	<i>26,764.50</i>
Property and poll,	15,261.20	29,551.95	33,028.47	6,642.93
Corporation, bank, etc.,	883.34	5,449.85	201.08	20,121.37
<i>Licenses and permits,</i>	<i>18.00</i>	<i>20.00</i>	<i>1,433.85</i>	<i>20.00</i>
<i>Fines and forfeits,</i>	<i>95.00</i>	<i>10.00</i>	<i>198.45</i>	<i>30.00</i>
<i>Grants and gifts,</i>	<i>3,442.32</i>	<i>2,936.17</i>	<i>550.95</i>	<i>1,558.54</i>
For expenses,	2,186.95	436.17	550.95	1,558.54
For outlays,	1,255.37	2,500.00	—	—
All other,	—	—	—	—
Commercial,	1,247.72	9,932.35	2,182.06	1,830.44
<i>Special assessments,</i>	<i>—</i>	<i>2,155.39</i>	<i>436.00</i>	<i>97.87</i>
To meet expenses,	—	—	—	97.87
To meet outlays,	—	2,155.39	436.00	—
<i>Privileges,</i>	<i>16.04</i>	<i>1,810.16</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>519.83</i>	<i>264.20</i>	<i>1,303.08</i>	<i>1,505.80</i>
General government,	25.00	52.55	50.00	324.11
Protection of persons and property,	—	—	50.72	—
Health and sanitation,	—	—	—	—
Highways,	2.00	105.83	—	270.00
Charities,	31.08	—	403.60	4.59
Soldiers' benefits,	434.00	84.00	495.00	411.00
Education,	17.50	—	—	455.40
Libraries,	10.25	—	303.70	40.70
Recreation,	—	—	—	—
Unclassified,	—	11.82	—	—
<i>Public service enterprises,</i>	<i>25.00</i>	<i>4,596.63</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	4,596.63	—	—
All other,	25.00	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>120.00</i>	<i>—</i>
<i>Interest,</i>	<i>686.85</i>	<i>1,115.97</i>	<i>323.04</i>	<i>226.77</i>
On sinking funds,	—	684.67	—	—
On trust and investment funds,	656.57	—	97.30	200.15
All other,	30.28	431.30	225.74	26.62
NON-REVENUE.	\$11,269.57	\$70,011.91	\$15,924.03	\$21,019.91
Offsets to outlays,	—	25,857.66	—	—
<i>Departmental,</i>	<i>—</i>	<i>19,723.08</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>6,129.60</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	8,000.00	36,837.54	10,035.55	16,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>8,000.00</i>	<i>25,000.00</i>	<i>10,000.00</i>	<i>16,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>5,837.54</i>	<i>35.55</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	630.65	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>630.65</i>	<i>—</i>	<i>—</i>
Refunds,	337.33	284.43	.63	309.99
Agency, trust, and investment,	2,932.24	6,401.63	5,887.65	4,709.92
<i>Taxes and licenses for State,</i>	<i>1,680.00</i>	<i>4,400.00</i>	<i>5,320.75</i>	<i>3,040.00</i>
<i>Taxes for county,</i>	<i>1,252.24</i>	<i>2,001.63</i>	<i>2,366.90</i>	<i>1,669.92</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$20,941.58	\$73,757.98	\$37,592.26	\$30,203.28
Premiums,	—	—	—	—
Municipal indebtedness,	8,000.00	36,837.54	10,035.55	16,000.00
Transfers and refunds,	337.33	915.08	.83	309.99
Agency, trust, and investment,	2,932.24	6,401.63	5,887.65	4,709.92
Total receipts,	\$32,211.15	\$117,912.23	\$53,516.29	\$51,223.19
<i>Balance on hand, including funds,</i>	<i>34.50</i>	<i>1,735.09</i>	<i>3,198.56</i>	<i>4,067.98</i>
GRAND TOTAL,	\$32,245.65	\$119,647.32	\$56,714.85	\$55,291.17

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 39.

PAYMENTS.	Rochester POPULATION 1,090	Longmeadow POPULATION 1,084	Oak Bluffs POPULATION 1,084	Orleans POPULATION 1,077
Maintenance,	\$12,738.68	\$37,046.60	\$39,549.36	\$21,978.74
<i>Departmental,</i>	<i>12,680.08</i>	<i>25,980.55</i>	<i>29,291.05</i>	<i>21,952.56</i>
General government,	1,468.54	2,801.17	2,277.48	2,271.62
Protection of persons and property,	515.83	909.91	5,514.23	572.20
Health and sanitation,	146.75	778.83	1,387.21	322.01
Highways,	1,764.08	6,410.53	6,756.11	8,719.92
Charities,	518.63	669.85	2,934.97	664.97
Soldiers' benefits,	560.25	110.00	434.00	418.00
Education,	7,343.09	10,868.75	7,811.19	8,425.30
Libraries,	306.77	586.57	746.26	434.84
Recreation,	—	385.02	1,151.32	—
Unclassified,	56.12	469.92	278.28	123.70
<i>Public service enterprises,</i>	<i>44.88</i>	<i>3,066.05</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	3,066.05	—	—
All other,	44.82	—	—	—
<i>Cemeteries,</i>	<i>5.00</i>	<i>—</i>	<i>258.31</i>	<i>26.18</i>
<i>Administration of trust funds,</i>	<i>68.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	190.00	4,215.14	526.60	597.24
<i>Loans, general purposes,</i>	<i>190.00</i>	<i>2,848.14</i>	<i>526.60</i>	<i>597.24</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,370.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,856.61	44,132.82	2,537.25	8,134.88
<i>Departmental,</i>	<i>2,856.61</i>	<i>36,570.94</i>	<i>2,336.58</i>	<i>8,134.88</i>
General government,	—	1,286.69	—	279.43
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	6,664.68	—	51.55
Highways,	2,856.61	28,505.44	1,602.82	6,702.36
Charities,	—	—	—	—
Education,	—	77.60	60.00	612.40
Libraries,	—	—	—	—
Recreation,	—	36.53	673.76	489.14
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>7,561.88</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	7,561.88	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>200.67</i>	<i>—</i>
Municipal indebtedness,	8,000.00	32,387.82	14,021.00	16,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>7,500.00</i>	<i>4,000.00</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>8,000.00</i>	<i>22,000.00</i>	<i>10,000.00</i>	<i>16,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>3,387.82</i>	<i>21.00</i>	<i>—</i>
Transfers,	—	630.65	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>600.00</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>30.65</i>	<i>—</i>	<i>—</i>
Refunds,	337.33	284.43	.83	309.99
Agency, trust, and investment,	3,175.74	6,401.63	5,982.70	4,709.92
<i>Taxes and licenses for State,</i>	<i>1,680.00</i>	<i>4,400.00</i>	<i>3,520.75</i>	<i>3,040.00</i>
<i>Taxes for county,</i>	<i>1,252.24</i>	<i>2,001.63</i>	<i>2,366.90</i>	<i>1,669.92</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>243.50</i>	<i>—</i>	<i>95.05</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$12,988.68	\$31,274.74	\$30,075.96	\$22,575.98
Permanent debt (except from sinking funds),	—	7,500.00	4,000.00	500.00
Sinking fund requirements from revenue,	—	600.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,856.61	44,132.82	2,537.25	8,134.88
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	8,000.00	25,387.82	10,021.00	16,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	337.33	315.08	.83	309.99
Agency, trust, and investment,	3,175.74	6,401.63	5,982.70	4,709.92
Total payments,	\$37,358.36	\$115,612.09	\$52,617.74	\$52,230.77
Balance on hand, including funds,	4,887.29	4,036.23	4,097.11	3,050.40
GRAND TOTAL,	\$32,445.65	\$119,647.32	\$56,714.85	\$55,281.17

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 40.

RECEIPTS.	Hubbardston POPULATION 1,073	North Reading POPULATION 1,059	Sunderland POPULATION 1,047	Harvard POPULATION 1,034
REVENUE.	\$22,767.01	\$31,394.62	\$13,535.33	\$38,895.94
General,	19,328.90	19,358.79	11,242.22	21,763.99
<i>Taxes.</i>	14,412.38	16,322.29	8,512.09	18,779.98
Property and poll,	14,216.43	14,623.96	7,052.54	15,756.48
Corporation, bank, etc.,	195.90	1,708.33	1,459.55	3,023.50
<i>Licenses and permits,</i>	766.00	3.00	—	5.00
<i>Fines and forfeits,</i>	4.53	100.00	45.00	20.00
<i>Grants and gifts,</i>	4,166.19	2,923.50	2,685.13	2,959.01
For expenses,	2,180.44	2,781.50	2,685.13	1,559.01
For outlays,	1,975.75	142.00	—	1,400.00
<i>All other,</i>	—	—	—	—
Commercial,	3,438.11	11,935.83	2,293.11	7,131.95
<i>Special assessments,</i>	—	461.67	234.65	445.59
To meet expenses,	—	461.67	—	445.59
To meet outlays,	—	—	234.65	—
<i>Privileges,</i>	—	1,093.17	749.11	—
<i>Departmental,</i>	2,053.12	9,435.23	611.68	5,346.48
General government,	4.00	188.20	28.26	121.50
Protection of persons and property,	153.09	3,084.97	—	924.61
Health and sanitation,	—	—	17.50	—
Highways,	—	10.00	413.24	22.35
Charities,	278.05	4,484.38	—	2,017.83
Soldiers' benefits,	1,218.00	1,502.00	48.00	211.00
Education,	75.81	143.25	88.50	—
Libraries,	324.17	22.43	.58	25.17
Recreation,	—	—	—	—
Unclassified,	—	—	15.60	24.00
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	114.00	28.00	125.00
<i>Interest,</i>	1,384.99	831.78	689.67	3,214.90
On sinking funds,	—	—	—	—
On trust and investment funds,	656.94	616.64	569.45	3,042.12
All other,	728.05	215.12	100.22	172.78
NON-REVENUE.	\$15,636.97	\$32,393.52	\$32,579.67	\$13,687.54
Offsets to outlays,	—	1,145.75	9,889.70	—
<i>Departmental,</i>	—	1,145.75	9,889.70	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	12,000.00	17,145.23	9,000.00	1,000.00
<i>Loans, general purposes,</i>	—	2,000.00	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	12,000.00	15,000.00	9,000.00	1,000.00
<i>Unpaid warrants or orders, current year,</i>	—	145.23	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	656.94	—	532.18	3,344.77
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	656.94	—	532.18	3,344.77
Refunds,	78.07	—	5.10	96.17
Agency, trust, and investment,	3,101.96	4,102.54	3,152.89	9,246.60
<i>Taxes and licenses for State,</i>	1,850.00	1,680.00	1,600.00	3,600.00
<i>Taxes for county,</i>	727.00	847.54	1,502.89	1,637.00
<i>Reimbursements for grade crossings,</i>	—	1,000.00	—	—
<i>Sinking and other permanent funds,</i>	524.96	575.00	50.00	4,009.60
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$22,767.01	\$32,440.37	\$23,425.03	\$28,895.94
Premiums,	—	—	—	—
Municipal indebtedness,	12,000.00	17,145.23	9,000.00	1,000.00
Transfers and refunds,	735.01	—	537.28	3,440.94
Agency, trust, and investment,	3,101.96	4,102.54	3,152.89	9,246.60
Total receipts,	\$38,608.98	\$53,688.14	\$36,115.20	\$42,583.48
Balance on hand, including funds,	3,170.84	177.29	360.92	7,378.78
GRAND TOTAL,	\$41,774.82	\$53,865.43	\$36,476.12	\$49,962.24

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 40.

PAYMENTS.	Hubbardston POPULATION 1,073	North Reading POPULATION 1,059	Sunderland POPULATION 1,047	Harvard POPULATION 1,034
Maintenance,	\$19,195.13	\$26,064.65	\$11,987.33	\$23,339.38
<i>Departmental,</i>	<i>19,167.75</i>	<i>25,937.37</i>	<i>11,653.28</i>	<i>22,653.86</i>
General government,	832.27	1,365.85	581.18	2,734.35
Protection of persons and property,	1,826.15	4,098.01	121.11	2,469.06
Health and sanitation,	323.32	256.35	390.71	474.13
Highways,	4,772.75	4,372.58	2,429.80	3,690.47
Charities,	1,687.61	6,411.86	86.61	2,676.12
Soldiers' benefits,	1,270.01	1,420.00	48.00	174.00
Education,	7,070.56	6,932.95	7,330.92	7,733.18
Libraries,	1,114.08	574.42	500.87	1,435.31
Recreation,	16.25	22.00	55.76	966.04
Unclassified,	254.75	483.35	113.32	281.20
<i>Public service enterprises,</i>	<i>27.38</i>	<i>-</i>	<i>-</i>	<i>-</i>
Electric light,	-	-	-	-
Water,	-	-	-	-
All other,	27.38	-	-	-
<i>Cemeteries,</i>	<i>-</i>	<i>122.28</i>	<i>329.05</i>	<i>705.52</i>
<i>Administration of trust funds,</i>	<i>-</i>	<i>5.00</i>	<i>-</i>	<i>-</i>
Interest,	722.00	904.20	270.18	5.86
<i>Loans, general purposes,</i>	<i>722.00</i>	<i>904.20</i>	<i>270.18</i>	<i>5.86</i>
<i>Loans, public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Outlays,	3,417.03	6,221.34	11,336.53	2,785.43
<i>Departmental,</i>	<i>3,417.03</i>	<i>6,221.34</i>	<i>11,242.18</i>	<i>2,785.43</i>
General government,	-	-	35.00	42.75
Protection of persons and property,	345.50	156.00	-	-
Health and sanitation,	-	-	89.84	-
Highways,	2,809.30	5,676.72	10,784.82	2,437.03
Charities,	-	210.00	-	-
Education,	-	178.62	300.00	-
Libraries,	-	-	-	305.65
Recreation,	262.23	-	32.50	-
Unclassified,	-	-	-	-
<i>Public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Electric light,	-	-	-	-
Water,	-	-	-	-
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>-</i>	<i>-</i>	<i>94.37</i>	<i>-</i>
Municipal indebtedness,	11,200.00	17,082.22	8,950.00	1,000.00
<i>From sinking funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>From revenue and other sources,</i>	<i>1,200.00</i>	<i>1,813.12</i>	<i>1,450.00</i>	<i>-</i>
<i>Bonds refunded, current year,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>14,000.00</i>	<i>7,500.00</i>	<i>1,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>-</i>	<i>1,269.10</i>	<i>-</i>	<i>-</i>
Transfers,	656.94	-	532.18	3,344.77
<i>To sinking funds from revenue,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>To sinking funds from premiums,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other,</i>	<i>656.94</i>	<i>-</i>	<i>532.18</i>	<i>3,344.77</i>
Refunds,	78.07	-	5.10	96.17
Agency, trust, and investment,	3,151.96	3,399.43	3,190.16	9,346.05
<i>Taxes and licenses for State,</i>	<i>1,850.00</i>	<i>1,680.00</i>	<i>1,600.00</i>	<i>3,600.00</i>
<i>Taxes for county,</i>	<i>727.00</i>	<i>847.54</i>	<i>1,502.89</i>	<i>1,637.00</i>
<i>Expenditures for grade crossings,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds,</i>	<i>574.96</i>	<i>871.89</i>	<i>87.87</i>	<i>4,109.05</i>
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
RECAPITULATION.				
Maintenance and interest,	\$19,917.13	\$26,968.85	\$12,257.51	\$23,345.24
Permanent debt (except from sinking funds),	1,200.00	1,813.12	1,450.00	-
Sinking fund requirements from revenue,	-	-	-	-
Premiums paid to sinking funds,	-	-	-	-
Outlays,	3,417.03	6,221.34	11,336.53	2,785.43
Permanent debt from sinking funds,	-	-	-	-
Bonds refunded, current year,	-	-	-	-
Temporary loans,	10,000.00	15,269.10	7,500.00	1,000.00
Transfers (except to sinking funds) and	735.01	-	537.28	3,440.94
refunds,	3,151.96	3,399.43	3,190.16	9,346.05
Agency, trust, and investment,	-	-	-	-
Total payments,	\$38,421.13	\$53,671.84	\$36,271.48	\$39,917.66
Balance on hand, including funds,	3,553.69	193.59	204.64	10,044.58
GRAND TOTAL,	\$41,974.82	\$53,865.43	\$36,476.12	\$49,962.24

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 41.

RECEIPTS.	Wellsfleet POPULATION 1,022	Southwick POPULATION 1,020	Wenham POPULATION 1,010	Charlemont POPULATION 1,001
REVENUE.	\$18,263.54	\$18,648.00	\$23,384.40	\$13,196.01
General,	16,970.50	16,886.79	20,710.23	12,092.07
<i>Taxes,</i>	<i>15,416.46</i>	<i>12,781.84</i>	<i>20,034.68</i>	<i>9,400.34</i>
Property and poll,	15,266.33	12,633.77	14,837.70	9,200.14
Corporation, bank, etc.,	150.13	128.07	5,196.98	200.20
<i>Licenses and permits,</i>	<i>55.00</i>	<i>414.60</i>	<i>14.00</i>	<i>16.75</i>
<i>Fines and forfeits,</i>	<i>-</i>	<i>67.79</i>	<i>-</i>	<i>165.00</i>
<i>Grants and gifts,</i>	<i>1,499.04</i>	<i>3,592.66</i>	<i>661.55</i>	<i>2,519.98</i>
For expenses,	1,499.04	2,120.17	411.55	2,519.98
For outlays,	-	1,472.49	250.00	-
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Commercial,	1,293.04	1,811.21	2,674.17	1,103.94
<i>Special assessments,</i>	<i>84.70</i>	<i>-</i>	<i>-</i>	<i>-</i>
To meet expenses,	84.70	-	-	-
To meet outlays,	-	-	-	-
<i>Privileges,</i>	<i>88.00</i>	<i>-</i>	<i>662.37</i>	<i>-</i>
<i>Departmental,</i>	<i>837.05</i>	<i>840.77</i>	<i>1,345.91</i>	<i>916.74</i>
General government,	-	7.00	59.50	107.00
Protection of persons and property,	275.90	87.22	104.25	5.00
Health and sanitation,	15.70	-	-	-
Highways,	8.60	6.70	-	70.97
Charities,	-	169.00	-	-
Soldiers' benefits,	268.00	498.00	1,066.00	116.00
Education,	212.00	43.50	58.00	612.75
Libraries,	51.80	27.35	19.97	5.02
Recreation,	-	-	2.00	-
Unclassified,	5.05	-	6.19	-
<i>Public service enterprises,</i>	<i>12.00</i>	<i>-</i>	<i>11.90</i>	<i>-</i>
Electric light,	-	-	-	-
Water,	-	-	-	-
All other,	12.00	-	11.90	-
<i>Cemeteries,</i>	<i>-</i>	<i>75.00</i>	<i>80.00</i>	<i>-</i>
<i>Interest,</i>	<i>331.29</i>	<i>895.44</i>	<i>573.99</i>	<i>187.20</i>
On sinking funds,	-	-	-	-
On trust and investment funds,	206.25	777.59	426.30	187.20
All other,	125.04	117.85	147.69	-
NON-REVENUE.	\$24,179.58	\$10,434.34	\$21,198.02	\$15,383.48
Offsets to outlays,	-	77.50	1,910.00	5,934.11
<i>Departmental,</i>	<i>-</i>	<i>77.50</i>	<i>1,910.00</i>	<i>5,934.11</i>
<i>Public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness,	20,038.55	7,500.00	9,000.00	7,000.00
<i>Loans, general purposes,</i>	<i>1,038.55</i>	<i>1,500.00</i>	<i>-</i>	<i>1,500.00</i>
<i>Loans, public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Bonds refunded, current year,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including tax loans),</i>	<i>19,000.00</i>	<i>6,000.00</i>	<i>9,000.00</i>	<i>5,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Premiums,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers,	-	195.86	358.86	-
<i>From sinking funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other,</i>	<i>-</i>	<i>195.86</i>	<i>358.86</i>	<i>-</i>
Refunds,	325.59	32.87	24.56	21.86
Agency, trust, and investment,	3,815.44	2,628.11	9,904.60	2,327.51
<i>Taxes and licenses for State,</i>	<i>1,760.00</i>	<i>1,737.50</i>	<i>5,230.00</i>	<i>1,200.25</i>
<i>Taxes for county,</i>	<i>966.89</i>	<i>727.86</i>	<i>4,042.42</i>	<i>1,127.26</i>
<i>Reimbursements for grade crossings,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds,</i>	<i>1,088.55</i>	<i>169.75</i>	<i>532.18</i>	<i>-</i>
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$18,263.54	\$18,725.50	\$25,294.40	\$19,130.12
Premiums,	-	-	-	-
Municipal indebtedness,	20,038.55	7,500.00	9,000.00	7,000.00
Transfers and refunds,	325.59	228.73	383.42	21.86
Agency, trust, and investment,	3,815.44	2,628.11	9,904.60	2,327.51
Total receipts,	\$42,443.12	\$29,082.34	\$44,582.42	\$28,479.49
Balance on hand, including funds,	938.06	366.83	9,720.06	769.43
GRAND TOTAL,	\$43,381.18	\$29,449.17	\$54,302.48	\$29,248.92

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 41.

PAYMENTS.	Wellfleet POPULATION 1,022	Southwick POPULATION 1,020	Wenham POPULATION 1,010	Charlemont POPULATION 1,001
Maintenance.	\$14,379.01	\$13,839.32	\$21,394.04	\$12,709.53
<i>Departmental.</i>	<i>14,154.74</i>	<i>13,768.32</i>	<i>21,082.62</i>	<i>12,709.53</i>
General government,	1,365.83	1,202.53	1,869.77	1,300.74
Protection of persons and property,	974.70	373.52	2,861.51	109.29
Health and sanitation,	1,033.67	290.05	446.70	208.00
Highways,	2,213.79	3,130.22	4,994.04	2,500.23
Charities,	1,421.12	947.03	874.55	244.25
Soldiers' benefits,	444.00	472.00	942.00	190.00
Education,	6,256.04	6,837.24	8,136.44	7,661.57
Libraries,	220.26	306.03	430.59	200.43
Recreation,	3.16	—	65.78	—
Unclassified,	222.17	209.70	461.24	295.02
<i>Public service enterprises,</i>	<i>55.17</i>	<i>—</i>	<i>1.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	35.17	—	1.00	—
<i>Cemeteries,</i>	<i>189.10</i>	<i>45.00</i>	<i>310.42</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>26.00</i>	<i>—</i>	<i>—</i>
Interest.	1,100.00	359.86	281.25	171.25
<i>Loans, general purposes,</i>	<i>1,100.00</i>	<i>359.86</i>	<i>281.25</i>	<i>171.25</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays.	—	5,835.0	8,710.88	7,595.52
<i>Departmental.</i>	<i>—</i>	<i>5,835.01</i>	<i>8,710.88</i>	<i>7,595.52</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	271.00	—
Health and sanitation,	—	—	—	—
Highways,	—	3,889.26	8,439.88	7,595.52
Charities,	—	—	—	—
Education,	—	1,995.75	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	19,500.00	6,000.00	10,000.00	5,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,500.00</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>18,000.00</i>	<i>6,000.00</i>	<i>9,000.00</i>	<i>5,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers.	—	195.86	358.86	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>195.86</i>	<i>358.86</i>	<i>—</i>
Refunds.	325.59	32.87	24.56	21.86
Agency, trust, and investment.	3,815.44	2,471.05	9,912.04	2,327.51
<i>Taxes and licenses for State,</i>	<i>1,760.00</i>	<i>1,737.50</i>	<i>5,280.00</i>	<i>1,900.25</i>
<i>Taxes for county,</i>	<i>966.89</i>	<i>727.88</i>	<i>4,042.42</i>	<i>1,127.26</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,088.55</i>	<i>5.69</i>	<i>589.62</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$15,479.01	\$14,199.18	\$21,675.29	\$12,880.78
Permanent debt (except from sinking funds),	1,500.00	—	1,000.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	—	5,835.01	8,710.88	7,595.52
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	18,000.00	6,000.00	9,000.00	5,500.00
Transfers (except to sinking funds) and refunds,	325.59	228.73	383.42	21.86
Agency, trust, and investment,	3,815.44	2,471.05	9,912.04	2,327.51
Total payments,	\$39,130.04	\$38,783.97	\$50,661.63	\$38,325.67
Balance on hand, including funds,	4,261.14	665.20	3,620.85	923.26
GRAND TOTAL,	\$43,391.18	\$39,449.17	\$54,302.48	\$39,248.92

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 42.

RECEIPTS.	Berkley POPULATION 999	Russell POPULATION 965	Norfolk POPULATION 960	Ashfield POPULATION 959
REVENUE.	\$9,632.29	\$30,302.71	\$19,854.62	\$21,339.39
General,	8,186.58	25,615.51	18,565.69	18,645.70
<i>Taxes,</i>	<i>5,441.46</i>	<i>25,815.34</i>	<i>16,640.51</i>	<i>16,736.52</i>
Property and poll,	4,938.36	13,835.74	14,539.27	15,479.37
Corporation, bank, etc.,	503.10	9,377.60	1,101.24	307.15
<i>Licenses and permits,</i>	<i>33.00</i>	<i>452.00</i>	<i>976.00</i>	<i>4.00</i>
<i>Fines and forfeits,</i>	<i>15.00</i>	<i>105.70</i>	<i>25.00</i>	<i>10.00</i>
<i>Grants and gifts,</i>	<i>2,697.12</i>	<i>1,844.47</i>	<i>1,824.18</i>	<i>2,846.18</i>
For expenses,	2,697.12	1,763.22	1,825.18	2,140.28
For outlays,	—	81.25	99.00	704.90
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,445.71	4,687.20	1,283.93	2,693.69
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>316.37</i>	<i>—</i>
To meet expenses,	—	—	316.37	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>500.00</i>	<i>1,807.09</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>763.73</i>	<i>814.82</i>	<i>777.43</i>	<i>2,600.02</i>
General government,	—	—	119.00	116.75
Protection of persons and property,	—	15.00	119.51	5.00
Health and sanitation,	—	35.00	—	—
Highways,	—	285.24	—	1.50
Charities,	96.82	252.77	—	724.80
Soldiers' benefits,	462.00	204.00	186.00	560.00
Education,	199.50	17.00	2.92	1,095.49
Libraries,	4.41	5.81	—	—
Recreation,	—	—	—	—
Unclassified,	1.00	—	350.00	96.48
<i>Public service enterprises,</i>	<i>—</i>	<i>1,442.82</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	1,442.22	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>181.98</i>	<i>623.07</i>	<i>195.13</i>	<i>93.67</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	162.50	30.38	—	54.00
All other,	19.48	592.69	195.13	39.67
NON-REVENUE.	\$12,242.55	\$28,844.52	\$19,160.01	\$12,093.60
Offsets to outlays,	4,168.51	197.95	275.00	1,000.00
<i>Departmental,</i>	<i>4,168.51</i>	<i>—</i>	<i>275.00</i>	<i>1,000.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>197.95</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,500.00	25,157.50	15,500.00	7,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>20,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>6,500.00</i>	<i>5,000.00</i>	<i>15,500.00</i>	<i>7,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>157.50</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	3.05	149.24	335.72	1.00
Agency, trust, and investment,	1,570.99	3,059.83	3,049.29	3,592.60
<i>Taxes and licenses for State,</i>	<i>960.00</i>	<i>2,150.00</i>	<i>2,245.00</i>	<i>1,440.00</i>
<i>Taxes for county,</i>	<i>610.99</i>	<i>909.83</i>	<i>804.29</i>	<i>1,552.60</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>800.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$13,800.80	\$30,500.66	\$20,129.62	\$22,339.39
Premiums,	—	157.50	—	—
Municipal indebtedness,	6,500.00	25,000.00	15,500.00	7,500.00
Transfers and refunds,	3.05	149.24	335.72	1.00
Agency, trust, and investment,	1,570.99	3,059.83	3,049.29	3,592.60
Total receipts,	\$21,874.84	\$56,667.23	\$39,014.63	\$33,432.99
Balance on hand, including funds,	67.69	12,837.67	4,961.53	356.80
GRAND TOTAL,	\$21,942.53	\$71,704.80	\$43,976.16	\$33,788.19

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 42.

PAYMENTS.	Berkley POPULATION 999	Russell POPULATION 965	Norfolk POPULATION 960	Ashfield POPULATION 959
Maintenance,	\$10,457.52	\$17,049.30	\$16,119.69	\$15,246.89
<i>Departmental,</i>	<i>10,411.12</i>	<i>16,272.19</i>	<i>16,119.69</i>	<i>15,246.89</i>
General government,	1,049.20	1,961.77	1,955.90	900.53
Protection of persons and property,	654.14	690.00	1,576.83	376.17
Health and sanitation,	115.25	159.08	196.52	342.25
Highways,	1,488.11	2,953.18	4,090.80	2,998.64
Charities,	986.01	1,486.94	589.35	1,998.72
Soldiers' benefits,	390.00	212.00	282.00	440.00
Education,	5,513.54	7,376.79	7,008.08	7,697.52
Libraries,	124.12	198.71	171.81	200.00
Recreation,	7.00	—	—	55.00
Unclassified,	83.75	233.72	238.40	238.06
<i>Public service enterprises,</i>	<i>—</i>	<i>1,698.79</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	1,598.79	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>46.40</i>	<i>178.32</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	161.66	2,695.90	804.98	420.00
<i>Loans, general purposes,</i>	<i>161.66</i>	<i>1,612.90</i>	<i>804.98</i>	<i>420.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,129.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>24.00</i>	<i>—</i>	<i>—</i>
Outlays,	4,168.51	19,863.29	532.00	2,353.67
<i>Departmental,</i>	<i>4,168.51</i>	<i>14,054.65</i>	<i>532.00</i>	<i>2,353.67</i>
General government,	—	8,283.55	—	—
Protection of persons and property,	—	240.75	132.00	—
Health and sanitation,	—	—	—	—
Highways,	4,168.51	5,409.84	400.00	2,353.67
Charities,	—	120.51	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>5,808.64</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	5,808.64	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,000.00	10,013.40	20,000.00	10,454.50
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>5,013.40</i>	<i>1,000.00</i>	<i>1,550.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>5,000.00</i>	<i>19,000.00</i>	<i>8,904.50</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>404.50</i>
Transfers,	—	—	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	3.05	149.24	335.72	1.00
Agency, trust, and investment,	1,697.09	3,090.21	3,049.29	3,592.60
<i>Taxes and licenses for State,</i>	<i>960.00</i>	<i>2,150.00</i>	<i>2,245.00</i>	<i>1,440.00</i>
<i>Taxes for county,</i>	<i>610.99</i>	<i>909.83</i>	<i>804.29</i>	<i>1,352.60</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>126.10</i>	<i>30.38</i>	<i>—</i>	<i>800.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$10,619.18	\$19,745.20	\$16,924.67	\$15,666.89
Permanent debt (except from sinking funds),	—	5,013.40	1,000.00	1,550.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,168.51	19,863.29	532.00	2,353.67
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,000.00	5,000.00	19,000.00	8,904.50
Transfers (except to sinking funds) and	—	—	—	—
refunds,	3.05	149.24	335.72	1.00
Agency, trust, and investment,	1,697.09	3,090.21	3,049.29	3,592.60
Total payments,	\$21,487.83	\$52,861.34	\$40,841.68	\$32,068.66
<i>Balance on hand, including funds,</i>	<i>454.70</i>	<i>18,843.48</i>	<i>3,134.48</i>	<i>1,719.53</i>
GRAND TOTAL,	\$21,942.53	\$71,704.80	\$43,976.16	\$33,788.19

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 43.

RECEIPTS.	Becket POPULATION 959	Lanes- borough POPULATION 947	Gill POPULATION 942	Lynnfield POPULATION 911
REVENUE.	\$16,384.84	\$13,296.17	\$8,878.17	\$35,527.48
General,	15,317.32	11,050.04	8,185.04	20,642.17
<i>Taxes,</i>	<i>10,220.07</i>	<i>8,537.37</i>	<i>6,521.11</i>	<i>16,563.88</i>
Property and poll,	9,452.57	8,475.23	5,786.74	15,124.34
Corporation, bank, etc.,	837.50	62.74	34.37	1,244.54
<i>Licenses and permits,</i>	<i>4.00</i>	<i>1.78</i>	<i>5.00</i>	<i>944.00</i>
<i>Fines and forfeits,</i>	<i>113.73</i>	<i>2,510.31</i>	<i>2,360.93</i>	<i>80.00</i>
<i>Grants and gifts,</i>	<i>4,809.62</i>	<i>2,510.31</i>	<i>2,360.93</i>	<i>3,308.29</i>
For expenses,	2,305.57	2,510.31	2,360.93	1,909.29
For outlays,	2,603.95	—	—	1,400.00
All other,	—	—	—	—
Commercial,	1,567.52	2,246.13	693.13	4,885.31
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4.95</i>
To meet expenses,	—	—	—	4.95
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>1,001.55</i>	<i>—</i>	<i>679.14</i>
<i>Departmental,</i>	<i>1,278.94</i>	<i>1,108.62</i>	<i>625.43</i>	<i>3,557.73</i>
General government,	20.20	—	71.84	207.00
Protection of persons and property,	—	2.54	—	2,134.89
Health and sanitation,	—	48.00	—	—
Highways,	38.22	30.40	—	6.66
Charities,	329.02	658.08	—	—
Soldiers' benefits,	712.00	333.00	248.00	1,015.00
Education,	179.50	30.50	301.98	84.55
Libraries,	—	—	3.61	42.80
Recreation,	—	—	—	35.00
Unclassified,	—	—	—	31.83
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>56.10</i>	<i>—</i>	<i>—</i>	<i>30.00</i>
<i>Interest,</i>	<i>232.48</i>	<i>142.08</i>	<i>67.70</i>	<i>615.49</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	163.44	142.06	55.70	386.68
All other,	69.04	—	12.00	226.81
NON-REVENUE.	\$84,770.07	\$12,410.80	\$6,198.74	\$26,426.49
Offsets to outlays,	21,122.70	3,844.85	—	179.82
<i>Departmental,</i>	<i>21,122.70</i>	<i>3,844.85</i>	<i>—</i>	<i>179.82</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,000.00	6,000.00	4,100.00	22,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>600.00</i>	<i>10,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,000.00</i>	<i>6,000.00</i>	<i>3,500.00</i>	<i>12,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	46.00	—	—	116.40
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	46.00	—	—	116.40
Refunds,	25.14	39.32	122.63	—
Agency, trust, and investment,	2,576.23	2,526.63	1,976.11	4,130.27
<i>Taxes and licenses for State,</i>	<i>1,280.00</i>	<i>1,200.00</i>	<i>960.00</i>	<i>2,480.00</i>
<i>Taxes for county,</i>	<i>1,021.23</i>	<i>1,021.23</i>	<i>901.73</i>	<i>1,553.49</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>275.00</i>	<i>305.40</i>	<i>114.38</i>	<i>116.78</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$38,007.54	\$17,141.02	\$8,878.17	\$25,707.30
Premiums,	—	—	—	—
Municipal indebtedness,	1,000.00	6,000.00	4,100.00	22,000.00
Transfers and refunds,	71.14	39.32	122.63	116.40
Agency, trust, and investment,	2,576.23	2,526.63	1,976.11	4,130.27
Total receipts,	\$41,654.91	\$25,706.97	\$15,076.91	\$51,953.97
Balance on hand, including funds,	2,780.38	2,124.46	412.83	2,757.12
GRAND TOTAL,	\$44,375.29	\$27,831.43	\$15,489.74	\$54,711.09

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 43.

PAYMENTS.	Becket POPULATION 959	Lanes- borough POPULATION 947	Gill POPULATION 942	Lynnfield POPULATION 911
Maintenance,	\$12,386.40	\$11,431.10	\$8,558.74	\$19,372.99
<i>Departmental,</i>	<i>12,116.90</i>	<i>11,295.99</i>	<i>8,204.33</i>	<i>19,198.49</i>
General government,	868.33	1,182.71	555.39	2,127.92
Protection of persons and property,	110.98	74.98	51.14	4,893.99
Health and sanitation,	342.48	239.19	191.80	136.25
Highways,	2,793.23	2,499.46	1,928.51	3,324.75
Charities,	1,134.92	499.51	5.87	181.34
Soldiers' benefits,	436.00	348.00	193.00	1,133.00
Education,	6,316.16	6,138.92	5,057.46	6,507.68
Libraries,	50.00	170.07	163.66	429.56
Recreation,	—	—	—	172.45
Unclassified,	64.80	143.15	57.50	291.55
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>252.50</i>	<i>94.79</i>	<i>154.41</i>	<i>174.50</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>40.32</i>	<i>—</i>	<i>—</i>
Interest,	16.94	723.14	274.23	689.66
<i>Loans, general purposes,</i>	<i>16.94</i>	<i>723.14</i>	<i>274.23</i>	<i>689.66</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	24,272.98	4,357.70	1,697.48	15,762.30
<i>Departmental,</i>	<i>24,272.98</i>	<i>4,357.70</i>	<i>1,697.48</i>	<i>15,753.51</i>
General government,	100.38	—	—	914.50
Protection of persons and property,	44.00	—	—	—
Health and sanitation,	—	—	—	134.44
Highways,	24,128.60	4,357.70	715.34	4,272.13
Charities,	—	—	—	—
Education,	—	—	982.14	10,277.44
Libraries,	—	—	—	—
Recreation,	—	—	—	135.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>28.79</i>
Municipal indebtedness,	1,000.00	6,700.00	2,200.00	11,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>700.00</i>	<i>600.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,000.00</i>	<i>6,000.00</i>	<i>2,200.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	46.00	—	—	116.40
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>46.00</i>	<i>—</i>	<i>—</i>	<i>116.40</i>
Refunds,	25.14	39.32	122.63	—
Agency, trust, and investment,	2,576.23	2,526.63	2,017.43	4,143.40
<i>Taxes and licenses for State,</i>	<i>1,280.00</i>	<i>1,200.00</i>	<i>960.00</i>	<i>2,460.00</i>
<i>Taxes for county,</i>	<i>1,021.23</i>	<i>1,021.23</i>	<i>901.73</i>	<i>1,553.49</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>275.00</i>	<i>305.40</i>	<i>155.70</i>	<i>129.91</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$12,386.34	\$12,159.24	\$8,632.97	\$20,062.65
Permanent debt (except from sinking funds),	—	700.00	600.00	1,500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	24,272.98	4,357.70	1,697.48	15,762.30
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,000.00	6,000.00	2,200.00	10,000.00
Transfers (except to sinking funds) and refunds,	71.14	39.32	122.63	116.40
Agency, trust, and investment,	2,576.23	2,526.63	2,017.43	4,143.40
Total payments,	\$40,306.69	\$25,782.89	\$15,270.51	\$51,584.75
Balance on hand, including funds,	4,088.60	2,048.54	219.25	3,126.34
GRAND TOTAL,	\$44,375.29	\$27,831.43	\$15,489.74	\$54,711.09

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 44.

RECEIPTS.	Berlin POPULATION 904	Ashby POPULATION 885	Mendon POPULATION 880	Enfield POPULATION 874
REVENUE.	\$17,131.90	\$18,583.44	\$17,267.23	\$18,737.94
General,	12,990.39	16,634.32	15,736.96	13,950.70
<i>Taxes,</i>	7,553.96	12,678.87	10,816.21	8,829.83
Property and poll,	5,865.19	7,927.00	9,904.15	8,972.32
Corporation, bank, etc.,	1,488.77	4,751.87	912.06	857.51
<i>Licenses and permits,</i>	1.00	5.00	134.00	536.00
<i>Fines and forfeits,</i>	8.40	55.60	—	300.00
<i>Grants and gifts,</i>	5,327.03	3,894.85	4,786.75	5,284.87
For expenses,	4,527.03	2,894.85	2,646.75	2,759.87
For outlays,	800.00	1,000.00	2,140.00	525.00
<i>All other,</i>	—	—	—	—
Commercial,	4,441.51	1,949.32	1,630.27	1,786.54
<i>Special assessments,</i>	325.66	60.93	—	—
To meet expenses,	325.66	60.93	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	1,267.15	—	392.35	—
<i>Departmental,</i>	2,307.18	1,074.31	899.87	1,429.16
General government,	182.00	32.00	109.50	82.00
Protection of persons and property,	824.84	345.51	48.75	28.91
Health and sanitation,	—	—	—	—
Highways,	—	—	50.20	3.00
Charities,	52.00	25.00	133.10	23.50
Soldiers' benefits,	724.00	624.00	364.00	569.00
Education,	510.75	32.00	91.04	684.00
Libraries,	7.59	15.80	6.00	—
Recreation,	—	—	—	2.75
Unclassified,	6.00	—	97.28	36.00
<i>Public service enterprises,</i>	—	—	8.60	92.00
Electric light,	—	—	—	—
Water,	—	—	—	92.00
All other,	—	—	8.60	—
<i>Cemeteries,</i>	27.15	85.00	19.45	105.00
<i>Interest,</i>	514.37	728.98	210.00	160.38
On sinking funds,	—	37.76	—	—
On trust and investment funds,	415.30	509.57	64.72	160.38
All other,	99.07	181.65	145.28	—
NON-REVENUE.	\$7,443.22	\$7,796.78	\$11,118.58	\$8,723.55
Offsets to outlays,	—	—	—	351.56
<i>Departmental,</i>	—	—	—	351.56
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	5,000.00	4,000.00	9,075.00	—
<i>Loans, general purposes,</i>	—	—	1,000.00	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	5,000.00	4,000.00	8,075.00	—
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	165.64	650.30	3.20	1,082.42
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	165.64	650.30	3.20	1,082.42
Refunds,	.12	.32	—	668.63
Agency, trust, and investment,	2,297.46	3,146.16	2,040.38	3,619.95
<i>Taxes and licenses for State,</i>	1,360.00	1,800.00	1,360.00	1,695.00
<i>Taxes for county,</i>	618.00	807.18	618.00	924.95
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	319.46	738.98	62.38	1,000.00
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$17,131.90	\$18,583.44	\$17,267.23	\$16,088.80
Premiums,	—	—	—	—
Municipal indebtedness,	5,000.00	4,000.00	9,075.00	—
Transfers and refunds,	165.76	650.62	3.20	1,751.04
Agency, trust, and investment,	2,297.46	3,146.16	2,040.38	3,619.95
Total receipts,	\$24,595.12	\$26,380.22	\$28,385.81	\$21,459.79
Balance on hand, including funds,	348.56	3,752.77	839.65	2,080.06
GRAND TOTAL,	\$24,943.68	\$30,132.99	\$29,225.46	\$23,479.85

Graded According to Population of 1910 — Continued.

GROUP 44.

PAYMENTS.	Berlin POPULATION 904	Ashby POPULATION 885	Mendon POPULATION 880	Enfield POPULATION 874
Maintenance,	\$15,411.29	\$14,032.45	\$12,922.47	\$14,513.52
<i>Departmental,</i>	<i>16,251.37</i>	<i>13,071.80</i>	<i>12,764.06</i>	<i>14,348.06</i>
General government,	904.70	611.48	1,261.06	992.41
Protection of persons and property,	1,966.86	1,168.14	711.06	612.76
Health and sanitation,	109.65	433.05	39.75	195.75
Highways,	2,508.29	2,877.99	2,304.79	4,181.74
Charities,	1,363.85	583.21	1,148.79	786.12
Soldiers' benefits,	815.88	686.00	1,336.00	448.00
Education,	7,060.40	6,592.30	6,462.89	6,978.88
Libraries,	229.65	387.51	303.86	—
Recreation,	—	195.12	33.00	9.00
Unclassified,	292.09	137.00	152.86	141.40
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>55.37</i>	<i>14.00</i>
Electric light,	—	—	—	—
Water,	—	—	—	14.00
All other,	—	—	55.37	—
<i>Cemeteries,</i>	<i>159.92</i>	<i>360.65</i>	<i>124.04</i>	<i>153.46</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	106.86	236.23	522.71	40.00
<i>Loans, general purposes,</i>	<i>106.86</i>	<i>236.23</i>	<i>522.71</i>	<i>40.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,200.00	2,418.05	2,617.83	1,541.75
<i>Departmental,</i>	<i>1,200.00</i>	<i>2,331.62</i>	<i>2,617.83</i>	<i>1,541.75</i>
General government,	—	—	—	344.42
Protection of persons and property,	—	72.00	79.54	119.96
Health and sanitation,	—	—	—	—
Highways,	1,200.00	2,226.52	2,450.18	1,077.37
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	88.11	—
Recreation,	—	33.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>88.53</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,000.00	5,500.00	9,250.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>1,600.00</i>	<i>1,160.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>4,000.00</i>	<i>8,100.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	165.64	650.30	3.20	1,082.42
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>458.00</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>165.64</i>	<i>192.30</i>	<i>3.20</i>	<i>1,082.42</i>
Refunds,	.12	.32	—	668.62
Agency, trust, and investment,	2,242.80	3,818.88	2,005.10	2,619.95
<i>Taxes and licenses for State,</i>	<i>1,360.00</i>	<i>1,600.00</i>	<i>1,360.00</i>	<i>1,696.00</i>
<i>Taxes for county,</i>	<i>618.00</i>	<i>807.18</i>	<i>618.00</i>	<i>924.95</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>264.80</i>	<i>1,411.70</i>	<i>27.10</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$15,518.15	\$14,269.27	\$13,456.18	\$14,553.52
Permanent debt (except from sinking funds),	—	1,500.00	1,150.00	—
Sinking fund requirements from revenue,	—	458.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,200.00	2,418.05	2,617.83	1,541.75
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,000.00	4,000.00	8,100.00	—
Transfers (except to sinking funds) and	—	—	—	—
refunds,	165.76	192.62	3.20	1,751.04
Agency, trust, and investment,	2,242.80	3,818.88	2,005.10	2,619.95
Total payments,	\$24,126.71	\$26,656.23	\$37,322.31	\$20,466.26
Balance on hand, including funds,	816.97	3,476.17	1,895.15	3,015.69
GRAND TOTAL,	\$24,943.68	\$30,132.99	\$39,215.46	\$23,479.85

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 45.

RECEIPTS.	Southampton POPULATION 870	Brimfield POPULATION 866	Whately POPULATION 846	Tyngsborough POPULATION 829
REVENUE.	\$11,552.06	\$17,377.43	\$11,377.68	\$16,785.85
General,	10,278.27	14,136.64	10,323.09	12,901.90
<i>Taxes,</i>	<i>8,763.77</i>	<i>10,763.38</i>	<i>9,086.60</i>	<i>8,548.96</i>
Property and poll,	8,615.70	5,411.19	8,251.30	7,620.03
Corporation, bank, etc.,	148.07	5,352.19	775.30	1,929.93
<i>Licenses and permits,</i>	<i>9.00</i>	<i>4.00</i>	<i>188.60</i>	<i>11.60</i>
<i>Fines and forfeits,</i>	<i>20.00</i>	<i>—</i>	<i>170.00</i>	<i>6.00</i>
<i>Grants and gifts,</i>	<i>1,485.60</i>	<i>3,369.26</i>	<i>1,436.99</i>	<i>3,335.44</i>
For expenses,	1,485.50	2,035.93	1,436.99	3,335.44
For outlays,	—	1,333.33	—	—
All other,	—	—	—	—
Commercial,	1,273.78	3,240.79	1,055.59	3,883.95
<i>Special assessments,</i>	<i>—</i>	<i>56.84</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	55.84	—	—
<i>Privileges,</i>	<i>—</i>	<i>1,026.46</i>	<i>372.64</i>	<i>1,255.36</i>
<i>Departmental,</i>	<i>578.83</i>	<i>1,376.37</i>	<i>689.79</i>	<i>1,420.55</i>
General government,	98.00	43.00	19.45	59.05
Protection of persons and property,	26.92	—	10.25	619.99
Health and sanitation,	—	—	—	—
Highways,	—	224.70	30.88	519.31
Charities,	67.84	241.00	128.87	—
Soldiers' benefits,	357.00	444.00	144.00	192.00
Education,	25.00	420.52	262.04	30.00
Libraries,	4.07	.35	4.30	—
Recreation,	—	—	—	—
Unclassified,	—	1.80	30.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>24.00</i>	<i>—</i>	<i>—</i>	<i>26.53</i>
<i>Interest,</i>	<i>670.95</i>	<i>784.12</i>	<i>53.16</i>	<i>1,182.71</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	670.95	644.73	53.16	1,078.67
All other,	—	139.39	—	104.04
NON-REVENUE.	\$15,851.24	\$3,031.76	\$9,885.74	\$13,010.66
Offsets to outlays,	—	28.71	933.00	—
<i>Departmental,</i>	<i>—</i>	<i>28.71</i>	<i>933.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	12,228.00	—	4,268.88	5,910.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>9,280.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>3,000.00</i>	<i>—</i>	<i>3,500.00</i>	<i>5,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>8.00</i>	<i>—</i>	<i>768.88</i>	<i>410.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	112.00	—	3,125.82
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	112.00	—	3,125.82
Refunds,	305.97	54.99	239.05	2.30
Agency, trust, and investment,	3,317.27	2,836.06	4,444.81	3,972.54
<i>Taxes and licenses for State,</i>	<i>1,180.00</i>	<i>1,600.00</i>	<i>1,342.50</i>	<i>1,280.00</i>
<i>Taxes for county,</i>	<i>681.64</i>	<i>727.86</i>	<i>1,202.31</i>	<i>645.74</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>1,800.00</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,515.73</i>	<i>508.20</i>	<i>100.00</i>	<i>2,046.80</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$11,552.05	\$17,406.14	\$12,810.68	\$16,785.85
Premiums,	—	—	—	—
Municipal indebtedness,	12,228.00	—	4,268.88	5,910.00
Transfers and refunds,	305.97	166.99	239.05	3,128.12
Agency, trust, and investment,	3,317.27	2,836.06	4,444.81	3,972.54
Total receipts,	\$27,403.29	\$20,409.19	\$21,763.42	\$29,796.51
Balance on hand, including funds,	181.71	8,139.06	2,478.66	3,986.96
GRAND TOTAL,	\$27,585.00	\$28,548.15	\$24,241.98	\$33,783.46

Graded According to Population of 1910 — Continued.

GROUP 45.

PAYMENTS.	Southampton POPULATION 870	Brimfield POPULATION 866	Whately POPULATION 846	Tyngsborough POPULATION 829
Maintenance,	\$9,592.97	\$14,339.67	\$10,286.86	\$18,121.09
<i>Departmental,</i>	<i>8,436.60</i>	<i>14,088.67</i>	<i>10,175.87</i>	<i>17,919.26</i>
General government,	865.06	1,500.42	1,459.66	1,405.48
Protection of persons and property,	178.30	329.20	136.85	3,205.20
Health and sanitation,	153.50	146.83	147.25	232.62
Highways,	2,158.55	2,848.22	3,180.94	4,682.50
Charities,	734.64	678.62	531.95	209.87
Soldiers' benefits,	251.00	361.00	132.00	578.02
Education,	4,741.98	7,198.69	4,290.67	6,836.41
Libraries,	253.21	741.81	192.55	642.41
Recreation,	15.85	29.20	10.00	2.00
Unclassified,	84.91	254.68	94.00	124.75
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>156.62</i>	<i>261.00</i>	<i>110.99</i>	<i>189.33</i>
<i>Administration of trust funds,</i>	<i>.85</i>	<i>—</i>	<i>—</i>	<i>12.50</i>
Interest,	403.92	—	266.20	302.26
<i>Loans, general purposes,</i>	<i>403.92</i>	<i>—</i>	<i>266.20</i>	<i>302.26</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,468.69	5,919.81	1,341.46	1,363.41
<i>Departmental,</i>	<i>1,468.69</i>	<i>5,919.81</i>	<i>1,341.46</i>	<i>1,072.70</i>
General government,	—	—	541.46	72.68
Protection of persons and property,	—	100.00	—	1,000.02
Health and sanitation,	—	—	—	—
Highways,	1,468.69	5,623.89	800.00	—
Charities,	—	—	—	—
Education,	—	85.77	—	—
Libraries,	—	110.15	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>290.71</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	290.71
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	12,164.24	—	4,447.84	5,850.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>500.00</i>	<i>—</i>	<i>500.00</i>	<i>350.00</i>
<i>Bonds refunded, current year,</i>	<i>9,220.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,337.44</i>	<i>—</i>	<i>3,500.00</i>	<i>5,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>106.80</i>	<i>—</i>	<i>447.84</i>	<i>—</i>
Transfers,	—	112.00	—	3,125.82
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>112.00</i>	<i>—</i>	<i>3,125.82</i>
Refunds,	305.97	54.99	239.05	2.30
Agency, trust, and investment,	2,456.06	3,242.99	4,444.81	2,374.73
<i>Taxes and licenses for State,</i>	<i>1,120.00</i>	<i>1,800.00</i>	<i>1,342.60</i>	<i>1,280.00</i>
<i>Taxes for county,</i>	<i>681.64</i>	<i>787.86</i>	<i>1,202.31</i>	<i>646.74</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>1,800.00</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>654.62</i>	<i>915.13</i>	<i>100.00</i>	<i>448.99</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$9,997.89	\$14,339.67	\$10,553.06	\$18,423.35
Permanent debt (except from sinking funds),	500.00	—	500.00	350.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,468.69	5,919.81	1,341.46	1,363.41
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	9,220.00	—	—	—
Temporary loans,	2,444.24	—	3,947.84	5,500.00
Transfers (except to sinking funds) and	—	166.99	—	—
refunds,	305.97	—	239.05	3,128.12
Agency, trust, and investment,	2,456.06	3,242.99	4,444.81	2,374.73
Total payments,	\$26,392.85	\$23,669.46	\$21,026.22	\$31,139.61
Balance on hand, including funds,	1,192.15	4,879.69	3,215.76	2,643.86
GRAND TOTAL,	\$27,585.00	\$28,549.15	\$24,241.98	\$33,783.46

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 46.

RECEIPTS.	Princeton POPULATION 818	Dover POPULATION 798	Royalston POPULATION 792	Granville POPULATION 781
REVENUE.	\$21,874.10	\$39,949.45	\$18,060.80	\$12,898.90
General,	19,817.40	36,241.18	15,104.08	12,993.73
<i>Taxes,</i>	<i>16,742.20</i>	<i>35,944.12</i>	<i>12,459.41</i>	<i>8,966.01</i>
Property and poll,	13,041.05	26,278.21	11,114.64	8,752.58
Corporation, bank, etc.,	3,701.15	9,665.91	1,324.77	213.43
<i>Licenses and permits,</i>	<i>6.00</i>	<i>—</i>	<i>3.00</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>15.00</i>	<i>20.00</i>	<i>75.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>3,064.20</i>	<i>277.06</i>	<i>2,586.67</i>	<i>4,087.72</i>
For expenses,	1,554.20	277.06	1,512.17	2,222.72
For outlays,	1,500.00	—	1,074.50	1,805.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	2,056.70	3,708.27	2,956.72	905.17
<i>Special assessments,</i>	<i>5.00</i>	<i>924.19</i>	<i>42.84</i>	<i>—</i>
To meet expenses,	3.00	924.19	42.84	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>48.85</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>529.55</i>	<i>2,198.98</i>	<i>1,027.47</i>	<i>778.80</i>
General government,	136.30	159.40	213.66	4.00
Protection of persons and property,	38.00	1,307.33	13.00	47.65
Health and sanitation,	—	—	—	—
Highways,	—	19.50	4.70	—
Charities,	11.25	—	56.49	164.32
Soldiers' benefits,	344.00	448.00	465.00	340.00
Education,	—	253.25	274.22	207.49
Libraries,	—	6.00	.40	14.84
Recreation,	—	—	—	—
Unclassified,	—	1.50	—	—
<i>Public service enterprises,</i>	<i>655.30</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	655.30	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>4.58</i>	<i>141.00</i>	<i>20.00</i>	<i>—</i>
<i>Interest,</i>	<i>864.27</i>	<i>594.26</i>	<i>1,866.41</i>	<i>126.87</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	661.23	234.65	1,765.77	—
All other,	203.04	159.60	100.64	126.87
NON-REVENUE.	\$28,270.67	\$31,441.74	\$10,221.26	\$7,215.47
Offsets to outlays,	975.53	—	—	500.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
<i>Public service enterprises,</i>	<i>975.53</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	18,000.00	14,500.00	8,000.00	5,000.00
<i>Loans, general purposes,</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>3,000.00</i>	<i>14,500.00</i>	<i>8,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	671.14	1,076.30	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>671.14</i>	<i>1,076.30</i>	<i>—</i>	<i>—</i>
Refunds,	48.00	200.78	124.81	85.97
Agency, trust, and investment.	3,576.00	15,664.66	2,096.55	1,629.50
<i>Taxes and licenses for State,</i>	<i>3,980.00</i>	<i>11,040.00</i>	<i>1,860.00</i>	<i>1,120.00</i>
<i>Taxes for county,</i>	<i>1,782.00</i>	<i>4,624.66</i>	<i>618.00</i>	<i>508.60</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,874.00</i>	<i>—</i>	<i>118.55</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$22,849.63	\$39,949.45	\$18,060.80	\$14,398.90
Premiums,	—	—	—	—
Municipal indebtedness,	18,000.00	14,500.00	8,000.00	5,000.00
Transfers and refunds,	719.14	1,277.08	124.81	85.97
Agency, trust, and investment,	8,576.00	15,664.66	2,096.55	1,629.50
Total receipts,	\$50,144.77	\$71,391.19	\$28,282.16	\$21,114.37
Balance on hand, including funds,	6,158.25	8,928.31	2,770.97	1,141.89
GRAND TOTAL,	\$56,303.02	\$80,319.50	\$31,053.13	\$22,256.26

Graded According to Population of 1910 — Continued.

GROUP 46.

PAYMENTS.	Princeton POPULATION 818	Dover POPULATION 798	Royalston POPULATION 792	Granville POPULATION 781
Maintenance,	\$17,999.38	\$36,309.28	\$12,583.35	\$11,052.01
<i>Departmental,</i>	<i>17,035.86</i>	<i>35,524.72</i>	<i>15,417.10</i>	<i>11,052.01</i>
General government,	1,807.83	4,092.97	1,173.40	1,364.09
Protection of persons and property,	1,043.41	9,600.50	799.49	264.57
Health and sanitation,	269.20	182.10	219.38	213.93
Highways,	4,057.75	6,046.41	2,309.15	2,074.80
Charities,	915.17	588.01	954.26	376.65
Soldiers' benefits,	288.00	432.00	555.00	308.00
Education,	6,907.02	11,993.44	6,694.63	5,894.40
Libraries,	814.47	646.83	234.01	482.25
Recreation,	—	1,526.60	6.50	—
Unclassified,	933.00	415.86	471.28	73.32
<i>Public service enterprises,</i>	<i>789.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	789.68	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>173.85</i>	<i>684.66</i>	<i>156.25</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Interest,	782.52	1,218.55	409.43	333.96
<i>Loans, general purposes,</i>	<i>167.08</i>	<i>1,218.55</i>	<i>409.43</i>	<i>333.96</i>
<i>Loans, public service enterprises,</i>	<i>685.44</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	19,790.66	5,364.87	2,287.85	3,097.15
<i>Departmental,</i>	<i>4,863.17</i>	<i>5,364.87</i>	<i>2,287.85</i>	<i>3,097.15</i>
General government,	—	549.55	386.08	—
Protection of persons and property,	—	129.86	196.96	260.00
Health and sanitation,	—	—	—	—
Highways,	4,863.17	500.00	1,704.81	2,736.54
Charities,	—	—	—	—
Education,	—	1,585.46	—	—
Libraries,	—	—	—	100.61
Recreation,	—	2,600.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>14,927.49</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	14,927.49	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,200.00	14,760.48	8,000.00	5,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,200.00</i>	<i>280.48</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>3,000.00</i>	<i>14,500.00</i>	<i>8,000.00</i>	<i>5,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	671.14	1,076.30	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>671.14</i>	<i>1,076.30</i>	<i>—</i>	<i>—</i>
Refunds,	48.00	200.78	124.81	85.97
Agency, trust, and investment,	8,175.05	16,927.81	2,268.71	1,629.50
<i>Taxes and licenses for State,</i>	<i>3,920.00</i>	<i>11,040.00</i>	<i>1,360.00</i>	<i>1,180.00</i>
<i>Taxes for county,</i>	<i>1,782.00</i>	<i>4,624.66</i>	<i>618.00</i>	<i>609.50</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,473.05</i>	<i>1,263.15</i>	<i>290.71</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$18,751.90	\$37,427.83	\$13,992.78	\$11,385.97
Permanent debt (except from sinking funds),	2,200.00	260.48	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	19,790.66	5,364.87	2,287.85	3,097.15
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,000.00	14,500.00	8,000.00	5,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	719.14	1,277.08	124.81	85.97
Agency, trust, and investment,	8,175.05	16,927.81	2,268.71	1,629.50
Total payments,	\$32,636.75	\$75,758.07	\$26,674.15	\$21,198.59
Balance on hand, including funds,	3,666.27	4,561.43	4,378.98	1,057.17
GRAND TOTAL,	\$36,303.02	\$80,319.50	\$31,053.13	\$22,255.76

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 47.

RECEIPTS.	Bolton POPULATION 764	Granby POPULATION 761	Petersham POPULATION 757	Barnardston POPULATION 741
REVENUE.	\$14,983.36	\$13,397.77	\$26,593.56	\$12,375.32
General,	12,582.03	12,343.32	24,616.23	8,873.49
<i>Taxes,</i>	<i>9,330.91</i>	<i>9,563.16</i>	<i>18,831.18</i>	<i>6,659.82</i>
Property and poll,	9,218.74	8,562.71	18,238.82	6,043.55
Corporation, bank, etc.,	162.17	990.45	592.36	616.37
<i>Licenses and permits,</i>	<i>4.00</i>	<i>8.00</i>	<i>4.00</i>	<i>308.00</i>
<i>Fines and forfeits,</i>	<i>9.30</i>	<i>21.00</i>	—	<i>90.00</i>
<i>Grants and gifts,</i>	<i>3,127.82</i>	<i>2,661.06</i>	<i>5,781.05</i>	<i>1,846.87</i>
For expenses,	2,427.82	2,622.06	3,241.05	1,945.57
For outlays,	700.00	39.00	2,540.00	—
<i>All other,</i>	—	—	—	—
Commercial,	2,461.33	1,154.55	1,977.23	3,501.83
<i>Special assessments,</i>	—	—	<i>90.44</i>	—
To meet expenses,	—	—	90.44	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	<i>202.49</i>	—	—
<i>Departmental,</i>	<i>1,468.63</i>	<i>668.04</i>	<i>1,435.63</i>	<i>718.31</i>
General government,	104.55	—	112.95	66.00
Protection of persons and property,	789.95	8.10	1.20	—
Health and sanitation,	—	—	—	—
Highways,	—	1.00	71.09	50.00
Charities,	—	—	197.48	232.50
Soldiers' benefits,	527.00	120.00	562.00	96.00
Education,	—	535.33	490.91	247.10
Libraries,	45.13	4.51	—	7.71
Recreation,	—	—	—	19.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>24.30</i>	—	<i>34.95</i>	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	24.30	—	34.95	—
<i>Cemeteries,</i>	—	<i>48.50</i>	<i>20.00</i>	—
<i>Interest,</i>	<i>970.40</i>	<i>234.62</i>	<i>396.31</i>	<i>2,783.52</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	931.61	195.22	241.62	2,783.52
All other,	38.79	39.40	154.69	—
NON-REVENUE.	\$10,147.50	\$6,477.24	\$16,279.88	\$7,783.19
Offsets to outlays,	—	—	398.75	—
<i>Departmental,</i>	—	—	<i>398.75</i>	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	6,500.00	3,500.00	12,000.00	2,869.58
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>6,500.00</i>	<i>3,500.00</i>	<i>12,000.00</i>	<i>2,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	<i>869.58</i>
<i>Premiums,</i>	—	—	—	—
Transfers,	84.46	—	—	1,376.16
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	84.46	—	—	1,376.16
Refunds,	12.25	868.34	71.09	391.37
Agency, trust, and investment,	3,550.79	2,108.90	3,810.04	3,146.08
<i>Taxes and licenses for State,</i>	<i>1,280.00</i>	<i>1,280.00</i>	<i>1,180.00</i>	<i>1,280.00</i>
<i>Taxes for county,</i>	<i>522.00</i>	<i>778.90</i>	<i>982.00</i>	<i>1,052.02</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>1,888.79</i>	<i>60.00</i>	<i>668.04</i>	<i>874.06</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$14,983.36	\$13,397.77	\$26,992.31	\$12,375.32
Premiums,	—	—	—	—
Municipal indebtedness,	6,500.00	3,500.00	12,000.00	2,869.58
Transfers and refunds,	96.71	868.34	71.09	1,767.53
Agency, trust, and investment,	3,550.79	2,108.90	3,810.04	3,146.08
Total receipts,	\$25,130.86	\$19,875.01	\$42,873.44	\$20,158.51
<i>Balance on hand, including funds,</i>	<i>2,097.09</i>	<i>2,746.48</i>	<i>8,665.36</i>	<i>2,170.73</i>
GRAND TOTAL,	\$27,227.95	\$22,621.49	\$51,538.80	\$22,329.24

Graded According to Population of 1910 — Continued.

GROUP 47.

PAYMENTS.	Bolton POPULATION 764	Granby POPULATION 761	Petersham POPULATION 757	Bernardston POPULATION 741
Maintenance,	\$12,744.28	\$11,441.75	\$21,698.14	\$12,526.73
<i>Departmental,</i>	<i>13,410.89</i>	<i>11,270.48</i>	<i>21,558.54</i>	<i>13,499.25</i>
General government,	673.14	688.39	1,905.68	1,060.62
Protection of persons and property,	1,511.45	173.59	450.83	173.53
Health and sanitation,	94.28	161.10	426.09	147.77
Highways,	1,407.33	2,042.65	3,374.16	2,464.70
Charities,	881.17	132.00	2,420.34	1,165.23
Soldiers' benefits,	616.00	104.00	500.00	96.00
Education,	7,629.00	7,483.88	10,865.38	6,573.09
Libraries,	522.52	314.27	100.00	773.85
Recreation,	—	—	—	799.56
Unclassified,	76.00	170.60	1,514.06	244.90
<i>Public service enterprises,</i>	<i>12.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	12.15	—	—	—
<i>Cemeteries,</i>	<i>166.24</i>	<i>171.27</i>	<i>141.60</i>	<i>24.48</i>
<i>Administration of trust funds,</i>	<i>166.00</i>	<i>—</i>	<i>—</i>	<i>3.00</i>
Interest,	222.22	87.97	470.53	212.96
<i>Loans, general purposes,</i>	<i>222.22</i>	<i>87.97</i>	<i>470.53</i>	<i>212.96</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,180.06	789.96	5,150.69	25.86
<i>Departmental,</i>	<i>1,180.06</i>	<i>789.96</i>	<i>4,736.48</i>	<i>25.86</i>
General government,	—	—	150.00	25.86
Protection of persons and property,	—	371.25	—	—
Health and sanitation,	—	—	—	—
Highways,	918.06	418.71	4,329.60	—
Charities,	—	—	—	—
Education,	262.00	—	256.88	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>349.11</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	349.11	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>66.10</i>	<i>—</i>
Municipal indebtedness,	6,500.00	2,500.00	18,900.00	2,421.36
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>3,500.00</i>	<i>18,900.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>421.36</i>
Transfers,	84.46	—	—	1,376.16
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>84.46</i>	<i>—</i>	<i>—</i>	<i>1,376.16</i>
Refunds,	12.25	868.34	71.09	391.37
Agency, trust, and investment,	2,636.19	2,108.90	3,812.96	3,240.92
<i>Taxes and licenses for State,</i>	<i>1,280.00</i>	<i>1,280.00</i>	<i>2,180.00</i>	<i>1,220.00</i>
<i>Taxes for county,</i>	<i>689.00</i>	<i>778.90</i>	<i>982.00</i>	<i>1,062.08</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>774.19</i>	<i>50.00</i>	<i>670.96</i>	<i>963.90</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$13,966.50	\$11,529.72	\$22,168.67	\$13,739.69
Permanent debt (except from sinking funds),	2,500.00	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,180.06	789.96	5,150.69	25.86
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,000.00	3,500.00	18,900.00	2,421.36
Transfers (except to sinking funds) and refunds,	96.71	868.34	71.09	1,767.53
Agency, trust, and investment,	2,636.19	2,108.90	3,812.96	3,240.92
Total payments,	\$24,379.46	\$18,796.92	\$50,103.41	\$21,195.36
Balance on hand, including funds,	2,848.49	3,824.57	1,436.39	1,133.88
GRAND TOTAL,	\$27,227.95	\$22,621.49	\$51,539.80	\$22,329.24

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 48.

RECEIPTS.	Dana POPULATION 736	Leverett POPULATION 728	Boxford POPULATION 718	Blandford POPULATION 717
REVENUE.	\$13,361.47	\$9,466.72	\$13,054.08	\$11,758.16
General,	12,119.09	8,445.77	10,200.94	10,921.32
<i>Taxes,</i>	8,593.85	5,259.30	8,452.04	8,584.42
Property and poll,	8,344.33	5,039.94	7,103.54	8,362.97
Corporation, bank, etc.,	249.50	199.36	1,348.50	221.45
<i>Licenses and permits,</i>	765.00	5.00	2.00	2.00
<i>Fines and forfeits,</i>	—	30.00	2.10	171.29
<i>Grants and gifts,</i>	2,762.26	3,173.47	1,744.80	2,163.61
For expenses,	2,343.51	2,128.30	1,144.80	2,163.61
For outlays,	418.75	1,045.17	600.00	—
<i>All other,</i>	—	—	—	—
Commercial,	1,242.38	1,020.95	2,853.14	836.84
<i>Special assessments,</i>	—	—	455.43	—
To meet expenses,	—	—	455.43	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	—
<i>Departmental,</i>	1,170.84	963.49	2,190.55	785.19
General government,	14.00	16.35	57.75	3.25
Protection of persons and property,	16.48	255.42	1,484.70	—
Health and sanitation,	—	—	—	3.00
Highways,	—	—	—	194.10
Charities,	132.93	84.03	217.10	264.00
Soldiers' benefits,	956.00	433.00	292.00	305.90
Education,	43.00	170.00	139.00	9.94
Libraries,	8.43	4.69	—	—
Recreation,	—	—	—	5.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	17.00	—	—	51.65
<i>Interest,</i>	64.84	57.46	207.16	—
On sinking funds,	—	—	—	—
On trust and investment funds,	54.54	—	169.09	—
All other,	—	57.46	38.07	—
NON-REVENUE.	\$7,583.17	\$3,396.29	\$3,453.73	\$12,917.71
Offsets to outlays,	—	—	—	500.00
<i>Departmental,</i>	—	—	—	500.00
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	6,000.00	2,000.00	3,500.00	10,657.80
<i>Loans, general purposes,</i>	—	—	—	5,500.00
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	6,000.00	2,000.00	3,500.00	5,000.00
<i>Unpaid warrants or orders, current year,</i>	—	—	—	167.80
<i>Premiums,</i>	—	—	—	—
Transfers,	—	—	141.60	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	—	141.60	—
Refunds,	53.17	—	26.91	14.01
Agency, trust, and investment,	1,530.00	1,396.29	4,785.22	1,745.90
<i>Taxes and licenses for State,</i>	1,130.00	780.00	2,780.00	1,200.00
<i>Taxes for county,</i>	400.00	676.29	2,065.22	545.90
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	—	—	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$13,361.47	\$9,466.72	\$13,054.08	\$12,258.16
Premiums,	—	—	—	—
Municipal indebtedness,	6,000.00	2,000.00	3,500.00	10,657.80
Transfers and refunds,	53.17	—	168.51	14.01
Agency, trust, and investment,	1,530.00	1,396.29	4,785.22	1,745.90
Total receipts,	\$20,944.64	\$12,863.01	\$21,507.81	\$24,675.87
Balance on hand, including funds,	5,112.75	1,175.22	674.74	94.51
GRAND TOTAL,	\$26,057.39	\$14,038.23	\$22,182.55	\$24,770.18

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 48.

PAYMENTS.	Dana POPULATION 736	Leverett POPULATION 728	Boxford POPULATION 718	Blandford POPULATION 717
Maintenance.	\$10,501.91	\$7,734.40	\$11,829.83	\$12,376.01
<i>Departmental.</i>	10,405.64	7,624.40	11,809.85	12,299.71
General government.	713.28	427.33	1,039.79	944.93
Protection of persons and property.	434.85	360.16	2,750.76	85.72
Health and sanitation.	459.56	86.05	249.96	480.79
Highways.	1,865.80	1,475.07	1,568.41	4,294.20
Charities.	948.57	585.95	517.99	525.81
Soldiers' benefits.	820.00	324.00	344.00	264.00
Education.	4,721.63	4,247.73	5,011.20	4,557.62
Libraries.	110.81	107.61	147.27	254.33
Recreation.	—	—	13.80	—
Unclassified.	331.14	80.50	166.65	894.31
<i>Public service enterprises.</i>	—	—	—	—
Electric light.	—	—	—	—
Water.	—	—	—	—
All other.	—	—	—	—
<i>Cemeteries.</i>	96.27	30.00	—	76.80
<i>Administration of trust funds.</i>	—	—	20.00	—
Interest.	544.60	60.67	72.92	665.80
<i>Loans, general purposes.</i>	544.60	60.67	72.92	665.80
<i>Loans, public service enterprises.</i>	—	—	—	—
<i>Loans, cemeteries.</i>	—	—	—	—
Outlays.	437.50	1,100.00	419.80	602.11
<i>Departmental.</i>	437.50	1,100.00	419.80	602.11
General government.	—	—	—	93.00
Protection of persons and property.	37.50	—	—	—
Health and sanitation.	—	—	—	—
Highways.	400.00	1,100.00	419.80	509.11
Charities.	—	—	—	—
Education.	—	—	—	—
Libraries.	—	—	—	—
Recreation.	—	—	—	—
Unclassified.	—	—	—	—
<i>Public service enterprises.</i>	—	—	—	—
Electric light.	—	—	—	—
Water.	—	—	—	—
All other.	—	—	—	—
<i>Cemeteries.</i>	—	—	—	—
Municipal indebtedness.	6,650.00	2,000.00	3,500.00	5,715.37
<i>From sinking funds.</i>	—	—	—	—
<i>From revenue and other sources.</i>	660.00	—	—	500.00
<i>Bonds refunded, current year.</i>	—	—	—	—
<i>Temporary loans (including tax loans).</i>	6,000.00	2,000.00	3,500.00	2,675.00
<i>Warrants or orders, previous years.</i>	—	—	—	2,543.37
Transfers.	—	—	141.60	—
<i>To sinking funds from revenue.</i>	—	—	—	—
<i>To sinking funds from premiums.</i>	—	—	—	—
<i>All other.</i>	—	—	141.60	—
Refunds.	53.17	—	26.91	14.01
Agency, trust, and investment.	1,530.00	1,396.29	4,812.71	1,745.90
<i>Taxes and licenses for State.</i>	1,130.00	720.00	2,720.00	1,200.00
<i>Taxes for county.</i>	400.00	676.29	2,065.28	545.90
<i>Expenditures for grade crossings.</i>	—	—	—	—
<i>Sinking and other permanent funds.</i>	—	—	27.49	—
<i>All other.</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest.	\$11,046.51	\$7,785.07	\$11,902.75	\$13,041.81
Permanent debt (except from sinking funds).	650.00	—	—	500.00
Sinking fund requirements from revenue.	—	—	—	—
Premiums paid to sinking funds.	—	—	—	—
Outlays.	437.50	1,100.00	419.80	602.11
Permanent debt from sinking funds.	—	—	—	—
Bonds refunded, current year.	—	—	—	—
Temporary loans.	6,000.00	2,000.00	3,500.00	5,218.37
Transfers (except to sinking funds) and refunds.	53.17	—	168.51	14.01
Agency, trust, and investment.	1,530.00	1,396.29	4,812.71	1,745.90
Total payments.	\$19,717.18	\$12,281.36	\$30,803.77	\$31,122.20
Balance on hand, including funds.	6,340.21	1,754.87	1,378.78	3,647.88
GRAND TOTAL.	\$26,057.39	\$14,036.23	\$32,182.55	\$34,770.18

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 49.

RECEIPTS.	Boylston POPULATION 714	Truro POPULATION 655	Richmond POPULATION 650	Hampden POPULATION 645
REVENUE.	\$21,954.19	\$10,452.73	\$15,908.17	\$9,471.61
General,	15,884.15	9,573.11	15,676.98	8,382.31
<i>Taxes,</i>	<i>12,366.40</i>	<i>6,760.34</i>	<i>11,923.23</i>	<i>5,656.94</i>
Property and poll,	10,509.77	6,356.16	11,241.31	5,632.35
Corporation, bank, etc.,	1,846.63	404.18	681.97	24.59
<i>Licenses and permits,</i>	<i>5.00</i>	<i>49.00</i>	<i>2.00</i>	<i>3.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>49.24</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>3,522.75</i>	<i>2,714.53</i>	<i>3,751.70</i>	<i>2,722.37</i>
For expenses,	2,522.75	1,839.53	1,821.38	2,172.73
For outlays,	1,000.00	875.00	1,930.32	549.64
All other,	—	—	—	—
Commercial,	6,070.04	879.62	231.19	1,089.30
<i>Special assessments,</i>	<i>285.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	285.68	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,894.25</i>	<i>295.00</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>2,984.28</i>	<i>489.96</i>	<i>159.49</i>	<i>892.88</i>
General government,	46.00	27.73	—	74.00
Protection of persons and property,	—	11.51	—	6.52
Health and sanitation,	—	—	—	—
Highways,	—	—	20.00	100.00
Charities,	2,480.03	113.50	—	—
Soldiers' benefits,	396.00	144.00	132.00	465.00
Education,	60.25	111.40	—	244.36
Libraries,	2.00	—	7.49	—
Recreation,	—	—	—	—
Unclassified,	—	21.82	—	3.00
<i>Public service enterprises,</i>	<i>548.46</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	538.16	—	—	—
Water,	—	—	—	—
All other,	10.30	—	—	—
<i>Cemeteries,</i>	<i>136.75</i>	<i>—</i>	<i>—</i>	<i>16.00</i>
<i>Interest,</i>	<i>221.62</i>	<i>154.66</i>	<i>71.70</i>	<i>180.42</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	110.09	126.67	71.70	131.94
All other,	111.53	27.99	—	48.48
NON-REVENUE.	\$19,125.62	\$6,098.64	\$8,505.43	\$6,493.26
Offsets to outlays,	50.00	38.20	—	—
<i>Departmental,</i>	<i>50.00</i>	<i>38.20</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	14,300.00	4,000.00	6,248.47	5,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>1,800.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>12,500.00</i>	<i>4,000.00</i>	<i>5,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>1,248.47</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	266.83	—	—	62.93
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	266.83	—	—	62.93
Refunds,	352.24	24.17	376.19	266.40
Agency, trust, and investment,	4,156.55	2,036.27	1,880.82	1,163.93
<i>Taxes and licenses for State,</i>	<i>1,280.00</i>	<i>800.00</i>	<i>1,200.00</i>	<i>800.00</i>
<i>Taxes for county,</i>	<i>682.00</i>	<i>439.45</i>	<i>680.82</i>	<i>363.93</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,294.55</i>	<i>796.82</i>	<i>—</i>	<i>—</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$22,004.19	\$10,490.93	\$15,908.17	\$9,471.61
Premiums,	—	—	—	—
Municipal indebtedness,	14,300.00	4,000.00	6,248.47	5,000.00
Transfers and refunds,	619.07	24.17	376.19	329.33
Agency, trust, and investment,	4,156.55	2,036.27	1,880.82	1,163.93
Total receipts,	\$41,079.81	\$16,551.37	\$24,413.65	\$15,964.87
Balance on hand, including funds,	1,822.82	988.63	1,094.17	3,494.17
GRAND TOTAL,	\$42,902.63	\$17,540.00	\$26,107.82	\$19,459.04

Graded According to Population of 1910 — Continued.

GROUP 49.

PAYMENTS.	Boylston POPULATION 714	Truro POPULATION 655	Richmond POPULATION 650	Hampden POPULATION 645
Maintenance,	\$18,601.12	\$8,103.64	\$11,769.78	\$8,095.90
<i>Departmental,</i>	<i>17,297.81</i>	<i>7,981.49</i>	<i>11,789.28</i>	<i>8,008.09</i>
General government,	1,084.68	832.87	641.58	670.77
Protection of persons and property,	750.48	227.49	197.87	33.44
Health and sanitation,	274.71	95.25	174.65	132.19
Highways,	3,000.71	1,214.03	4,678.80	1,208.47
Charities,	3,275.47	658.22	581.77	203.20
Soldiers' benefits,	364.00	144.00	132.00	462.00
Education,	7,271.36	4,382.28	4,993.40	5,063.25
Libraries,	754.34	358.13	284.21	143.82
Recreation,	228.69	—	—	—
Unclassified,	293.37	69.22	45.00	84.95
<i>Public service enterprises,</i>	<i>763.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	753.13	—	—	—
Water,	—	—	—	—
All other,	10.00	—	—	—
<i>Cemeteries,</i>	<i>510.68</i>	<i>122.15</i>	<i>40.50</i>	<i>93.81</i>
<i>Administration of trust funds,</i>	<i>29.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	687.77	109.47	444.86	213.70
<i>Loans, general purposes,</i>	<i>579.64</i>	<i>109.47</i>	<i>444.86</i>	<i>213.70</i>
<i>Loans, public service enterprises,</i>	<i>308.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,424.59	3,165.16	3,831.15	5,541.40
<i>Departmental,</i>	<i>1,681.02</i>	<i>5,165.16</i>	<i>3,831.15</i>	<i>6,541.40</i>
General government,	98.00	150.00	49.88	—
Protection of persons and property,	—	—	60.00	—
Health and sanitation,	—	—	—	—
Highways,	1,064.02	3,015.16	3,721.27	1,861.94
Charities,	—	—	—	—
Education,	—	—	—	3,679.46
Libraries,	459.00	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>803.57</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	803.57	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	13,000.00	3,326.00	7,366.62	3,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,000.00</i>	<i>386.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>3,000.00</i>	<i>5,000.00</i>	<i>3,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>1,366.62</i>	<i>—</i>
Transfers,	266.83	—	—	62.93
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>266.83</i>	<i>—</i>	<i>—</i>	<i>62.93</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	352.24	24.17	376.19	326.40
Agency, trust, and investment,	3,943.22	2,036.27	1,880.82	1,212.74
<i>Taxes and licenses for State,</i>	<i>1,280.00</i>	<i>800.00</i>	<i>1,200.00</i>	<i>800.00</i>
<i>Taxes for county,</i>	<i>682.00</i>	<i>439.45</i>	<i>680.82</i>	<i>363.93</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,081.22</i>	<i>796.82</i>	<i>—</i>	<i>48.81</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$19,288.89	\$8,213.11	\$12,214.64	\$8,309.60
Permanent debt (except from sinking funds),	3,000.00	326.00	1,000.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,424.59	3,165.16	3,831.15	5,541.40
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	3,000.00	6,366.62	3,500.00
Transfers (except to sinking funds) and	619.07	24.17	376.19	329.33
refunds,	3,943.22	2,036.27	1,880.82	1,212.74
Agency, trust, and investment,	—	—	—	—
Total payments,	\$39,275.77	\$16,764.71	\$25,669.42	\$18,893.07
Balance on hand, including funds,	3,626.86	775.29	438.40	565.97
GRAND TOTAL,	\$42,902.63	\$17,540.00	\$26,107.82	\$19,459.04

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 50.

RECEIPTS.	New Salem POPULATION 639	Cummington POPULATION 637	Brewster POPULATION 631	Egremont POPULATION 605
REVENUE.	\$12,202.12	\$10,759.95	\$17,412.10	\$7,350.94
General,	11,316.17	9,426.45	15,907.47	7,149.59
<i>Taxes,</i>	<i>7,479.42</i>	<i>6,392.99</i>	<i>13,684.88</i>	<i>5,021.42</i>
Property and poll,	7,026.68	6,365.19	1,264.03	4,975.44
Corporation, bank, etc.,	452.74	27.80	12,420.79	45.98
<i>Licenses and permits,</i>	<i>1.00</i>	<i>—</i>	<i>10.00</i>	<i>3.00</i>
<i>Fines and forfeits,</i>	<i>6.05</i>	<i>12.00</i>	<i>15.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>4,389.70</i>	<i>3,021.46</i>	<i>2,197.65</i>	<i>2,125.17</i>
For expenses,	2,629.20	3,021.46	2,197.65	1,685.94
For outlays,	1,700.50	—	—	439.23
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,392.95	1,333.50	1,504.63	201.35
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>400.00</i>	<i>192.45</i>
<i>Departmental,</i>	<i>1,231.82</i>	<i>1,278.72</i>	<i>1,102.63</i>	<i>8.90</i>
General government,	—	52.05	413.50	—
Protection of persons and property,	1.32	—	53.26	—
Health and sanitation,	—	—	—	—
Highways,	4.74	16.00	30.00	—
Charities,	61.50	—	61.37	—
Soldiers' benefits,	741.00	440.00	540.00	—
Education,	326.51	764.67	4.50	.15
Libraries,	—	—	—	8.75
Recreation,	—	—	—	—
Unclassified,	96.75	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	2.00	—
<i>Cemeteries,</i>	<i>7.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>154.13</i>	<i>60.78</i>	<i>—</i>	<i>—</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	60.22	30.30	—	—
All other,	93.91	30.48	—	—
NON-REVENUE.	\$3,980.01	\$5,290.10	\$15,142.54	\$4,002.14
Offsets to outlays,	1,140.25	—	—	—
<i>Departmental,</i>	<i>1,140.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,000.00	2,000.00	11,000.00	2,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>6,000.00</i>	<i>2,000.00</i>	<i>8,000.00</i>	<i>2,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	48.60	—	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	48.60	—	—	—
Refunds,	76.60	3.29	14.35	77.08
Agency, trust, and investment,	1,714.56	1,286.81	4,132.19	1,925.06
<i>Taxes and licenses for State,</i>	<i>800.00</i>	<i>800.00</i>	<i>2,840.00</i>	<i>1,040.00</i>
<i>Taxes for county,</i>	<i>751.44</i>	<i>486.81</i>	<i>1,450.19</i>	<i>885.06</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>163.12</i>	<i>—</i>	<i>42.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$14,349.37	\$10,759.95	\$17,412.10	\$7,350.94
Premiums,	—	—	—	—
Municipal indebtedness,	6,000.00	2,000.00	11,000.00	2,000.00
Transfers and refunds,	125.20	3.29	14.35	77.08
Agency, trust, and investment,	1,714.56	1,286.81	4,132.19	1,925.06
Total receipts,	\$22,189.13	\$14,050.05	\$32,558.64	\$11,353.06
Balance on hand, including funds,	115.06	604.08	12,835.78	1,567.31
GRAND TOTAL,	\$22,304.19	\$14,654.13	\$45,394.42	\$12,920.39

Graded According to Population of 1910 — Continued.

GROUP 50.

PAYMENTS.	New Salem POPULATION 639	Cummington POPULATION 637	Brewster POPULATION 631	Egremont POPULATION 605
Maintenance,	\$10,421.21	\$8,507.84	\$13,555.85	\$6,157.58
<i>Departmental,</i>	<i>10,342.61</i>	<i>8,467.44</i>	<i>13,555.85</i>	<i>6,154.68</i>
General government,	574.85	748.68	1,436.63	515.66
Protection of persons and property,	300.93	93.21	534.03	69.12
Health and sanitation,	298.50	247.00	296.85	185.97
Highways,	1,567.28	1,678.84	2,034.68	1,703.14
Charities,	909.21	523.77	2,724.58	305.25
Soldiers' benefits,	657.00	376.00	496.00	15.00
Education,	5,553.14	4,662.87	5,812.98	3,183.82
Libraries,	147.67	85.07	100.00	86.12
Recreation,	—	—	—	—
Unclassified,	334.03	52.00	120.10	90.50
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>78.60</i>	<i>40.40</i>	<i>—</i>	<i>5.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	217.65	130.70	755.78	50.00
<i>Loans, general purposes,</i>	<i>217.65</i>	<i>130.70</i>	<i>755.78</i>	<i>50.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,157.80	1,232.75	11,974.32	1,956.40
<i>Departmental,</i>	<i>2,157.80</i>	<i>1,232.75</i>	<i>11,974.32</i>	<i>1,956.40</i>
General government,	57.99	—	650.00	—
Protection of persons and property,	—	129.00	—	—
Health and sanitation,	—	—	—	—
Highways,	2,066.32	1,103.75	10,462.83	1,956.40
Charities,	—	—	—	—
Education,	33.49	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	861.49	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,125.00	1,000.00	11,150.00	2,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>125.00</i>	<i>—</i>	<i>3,150.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>6,000.00</i>	<i>1,000.00</i>	<i>8,000.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	48.60	—	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>48.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	76.60	3.29	14.35	77.08
Agency, trust, and investment,	1,726.18	1,286.81	4,140.36	1,925.06
<i>Taxes and licenses for State,</i>	<i>800.00</i>	<i>800.00</i>	<i>2,640.00</i>	<i>1,040.00</i>
<i>Taxes for county,</i>	<i>751.44</i>	<i>486.81</i>	<i>1,450.19</i>	<i>885.06</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>174.74</i>	<i>—</i>	<i>50.17</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$10,638.86	\$8,638.54	\$14,311.63	\$6,207.58
Permanent debt (except from sinking funds),	125.00	—	3,150.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,157.80	1,232.75	11,974.32	1,956.40
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	6,000.00	1,000.00	8,000.00	2,000.00
Transfers (except to sinking funds) and refunds,	125.20	3.29	14.35	77.08
Agency, trust, and investment,	1,726.18	1,286.81	4,140.36	1,925.06
Total payments,	\$20,773.04	\$12,161.39	\$41,590.66	\$12,166.12
Balance on hand, including funds,	1,581.15	2,492.74	3,803.76	554.27
GRAND TOTAL,	\$22,354.19	\$14,654.13	\$45,394.42	\$12,720.39

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 51.

RECEIPTS.	Burlington POPULATION 591	Worthington POPULATION 569	Sandisfield POPULATION 566	Plympton POPULATION 561
REVENUE.	\$19,703.32	\$9,956.91	\$10,971.39	\$10,810.48
General.	15,599.15	8,342.30	10,586.33	8,550.56
Taxes,	12,925.79	5,557.13	7,283.97	6,115.03
Property and poll,	11,704.91	5,488.79	7,283.85	5,496.33
Corporation, bank, etc.,	1,220.88	68.34	.12	618.70
Licenses and permits,	—	8.00	198.50	4.00
Fines and forfeits,	50.00	10.00	—	—
Grants and gifts,	2,923.36	3,297.17	5,110.81	2,431.53
For expenses,	1,923.36	2,296.66	2,340.81	1,675.60
For outlays,	1,000.00	970.51	770.00	755.93
All other,	—	—	—	—
Commercial.	2,304.17	1,114.61	233.11	2,259.92
Special assessments,	44.00	—	—	214.23
To meet expenses,	44.00	—	—	214.23
To meet outlays,	—	—	—	—
Privileges,	898.58	—	—	—
Departmental,	2,356.97	807.20	344.92	1,941.82
General government,	3.75	—	—	—
Protection of persons and property,	1,782.67	4.00	15.00	931.99
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	—	224.20	—	—
Soldiers' benefits,	250.00	264.00	306.00	936.00
Education,	42.00	315.00	—	62.50
Libraries,	7.00	—	—	11.33
Recreation,	251.55	—	—	—
Unclassified,	—	—	23.92	—
Public service enterprises,	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	10.00	—	—	50.00
Interest,	514.68	307.41	38.19	53.87
On sinking funds,	—	—	—	—
On trust and investment funds,	109.64	292.90	—	37.18
All other,	404.98	14.51	38.19	16.69
NON-REVENUE.	\$4,500.25	\$2,319.99	\$5,585.08	\$7,199.50
Offsets to outlays.	—	—	—	—
Departmental,	—	—	—	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness.	2,500.00	2,033.18	7,044.34	5,800.00
Loans, general purposes,	—	—	1,000.00	1,800.00
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	5,470.00	—
Temporary loans (including tax loans),	2,500.00	2,000.00	2,000.00	4,000.00
Unpaid warrants or orders, current year,	—	55.18	538.70	—
Premiums,	—	—	41.64	—
Transfers.	22.00	—	—	—
From sinking funds,	—	—	—	—
All other,	22.00	—	—	—
Refunds.	32.15	—	77.42	3.20
Agency, trust, and investment.	2,046.10	1,286.81	1,463.32	1,396.30
Taxes and licenses for State,	1,380.00	800.00	788.50	800.00
Taxes for county,	686.10	486.81	680.32	596.30
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	—	—	—
All other,	—	—	—	—
RECAPITULATION.	\$19,703.32	\$9,956.91	\$10,971.39	\$10,810.48
Revenue and offsets to outlays,	19,703.32	9,956.91	10,971.39	10,810.48
Premiums,	—	—	41.64	—
Municipal indebtedness,	2,500.00	2,033.18	7,002.70	5,800.00
Transfers and refunds,	54.15	—	77.42	3.20
Agency, trust, and investment,	2,046.10	1,286.81	1,463.32	1,396.30
Total receipts,	\$24,303.57	\$12,276.90	\$19,556.47	\$18,009.98
Balance on hand, including funds,	952.68	2,146.81	169.88	4,745.66
GRAND TOTAL,	\$25,256.25	\$15,423.71	\$19,726.29	\$22,755.64

Graded According to Population of 1910 — Continued.

GROUP 51.

PAYMENTS.	Burlington POPULATION 591	Worthington POPULATION 569	Sandisfield POPULATION 566	Plympton POPULATION 561
Maintenance.	\$13,528.98	\$8,917.74	\$8,562.75	\$8,923.46
<i>Departmental.</i>	<i>13,280.80</i>	<i>8,876.89</i>	<i>8,636.76</i>	<i>8,800.46</i>
General government.	1,287.70	477.13	819.75	633.07
Protection of persons and property.	2,592.29	139.25	223.53	2,122.78
Health and sanitation.	180.00	139.50	237.55	143.50
Highways.	2,516.61	2,039.82	2,806.47	1,019.49
Charities.	560.40	395.49	246.19	894.75
Soldiers' benefits.	144.00	280.00	340.00	972.50
Education.	5,392.20	5,355.80	3,646.91	2,756.92
Libraries.	292.85	—	40.00	147.15
Recreation.	20.45	—	—	—
Unclassified.	243.70	50.00	176.35	110.30
<i>Public service enterprises.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light.	—	—	—	—
Water.	—	—	—	—
All other.	—	—	—	—
<i>Cemeteries.</i>	<i>298.78</i>	<i>40.75</i>	<i>26.00</i>	<i>123.00</i>
<i>Administration of trust funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest.	63.08	60.83	369.55	221.33
<i>Loans, general purposes.</i>	<i>63.08</i>	<i>60.83</i>	<i>369.55</i>	<i>221.33</i>
<i>Loans, public service enterprises.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays.	6,345.03	1,667.98	3,024.59	1,165.71
<i>Departmental.</i>	<i>6,345.03</i>	<i>1,667.98</i>	<i>3,024.59</i>	<i>1,165.71</i>
General government.	—	50.00	—	25.00
Protection of persons and property.	—	101.68	—	—
Health and sanitation.	—	—	—	—
Highways.	6,209.68	1,461.39	3,024.59	1,140.71
Charities.	—	—	—	—
Education.	73.85	54.91	—	—
Libraries.	61.50	—	—	—
Recreation.	—	—	—	—
Unclassified.	—	—	—	—
<i>Public service enterprises.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light.	—	—	—	—
Water.	—	—	—	—
All other.	—	—	—	—
<i>Cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	2,500.00	2,150.38	5,848.37	8,900.00
<i>From sinking funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources.</i>	<i>—</i>	<i>—</i>	<i>.22</i>	<i>400.00</i>
<i>Bonds refunded, current year.</i>	<i>—</i>	<i>—</i>	<i>3,470.00</i>	<i>—</i>
<i>Temporary loans (including tax loans).</i>	<i>2,500.00</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>8,500.00</i>
<i>Warrants or orders, previous years.</i>	<i>—</i>	<i>150.38</i>	<i>378.15</i>	<i>—</i>
Transfers.	22.00	—	—	—
<i>To sinking funds from revenue.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other.</i>	<i>22.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds.	32.15	—	77.42	3.20
Agency, trust, and investment.	2,133.74	1,353.06	1,463.32	1,424.48
<i>Taxes and licenses for State.</i>	<i>1,360.00</i>	<i>800.00</i>	<i>782.50</i>	<i>800.00</i>
<i>Taxes for county.</i>	<i>686.10</i>	<i>488.81</i>	<i>680.82</i>	<i>696.50</i>
<i>Expenditures for grade crossings.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds.</i>	<i>87.64</i>	<i>66.25</i>	<i>—</i>	<i>23.18</i>
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest.	\$13,592.06	\$8,978.57	\$8,932.30	\$9,144.79
Permanent debt (except from sinking funds).	—	—	.22	400.00
Sinking fund requirements from revenue.	—	—	—	—
Premiums paid to sinking funds.	—	—	—	—
Outlays.	6,345.03	1,667.98	3,024.59	1,165.71
Permanent debt from sinking funds.	—	—	—	—
Bonds refunded, current year.	—	—	3,470.00	—
Temporary loans.	2,500.00	2,150.38	2,378.15	8,500.00
Transfers (except to sinking funds) and refunds.	54.15	—	77.42	3.20
Agency, trust, and investment.	2,133.74	1,353.06	1,463.32	1,424.48
Total payments.	\$24,624.98	\$14,149.99	\$19,346.00	\$20,638.18
Balance on hand, including funds.	631.27	1,273.72	380.29	2,117.46
GRAND TOTAL.	\$25,256.25	\$15,423.71	\$19,726.29	\$22,755.64

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 52.

RECEIPTS.	Oakham POPULATION 552	Carlisle POPULATION 551	Halifax POPULATION 550	Chesterfield POPULATION 536
REVENUE.	\$9,708.68	\$17,695.03	\$9,475.52	\$9,821.08
General,	9,006.45	15,073.75	7,520.71	9,151.23
<i>Taxes,</i>	5,981.55	9,393.12	6,927.24	6,316.17
Property and poll,	5,932.52	6,718.60	6,793.99	6,218.52
Corporation, bank, etc.,	49.03	2,674.52	133.25	97.65
<i>Licenses and permits,</i>	756.00	1.00	24.00	4.00
<i>Fines and forfeits,</i>	21.00	—	46.80	10.00
<i>Grants and gifts,</i>	2,247.90	2,679.63	522.67	2,851.06
For expenses,	2,097.90	2,125.63	461.67	1,845.10
For outlays,	150.00	554.00	61.00	1,005.96
<i>All other,</i>	—	—	—	—
Commercial,	702.23	5,621.28	1,954.81	639.85
<i>Special assessments,</i>	—	—	471.81	—
<i>To meet expenses,</i>	—	—	471.81	—
<i>To meet outlays,</i>	—	—	—	—
<i>Privileges,</i>	—	—	—	—
<i>Departmental,</i>	489.81	5,059.90	1,097.67	552.20
General government,	60.50	—	213.00	64.00
Protection of persons and property,	1.56	2,833.25	542.91	—
Health and sanitation,	—	—	—	—
Highways,	4.00	—	21.94	23.45
Charities,	21.00	1,732.58	118.28	—
Soldiers' benefits,	212.00	286.00	144.00	444.00
Education,	185.00	205.07	54.00	49.50
Libraries,	5.75	3.00	2.54	1.25
Recreation,	—	—	—	—
Unclassified,	—	—	1.00	—
<i>Public service enterprises,</i>	—	10.00	—	4.65
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	10.00	—	4.65
<i>Cemeteries,</i>	60.50	9.00	—	—
<i>Interest,</i>	161.92	542.32	385.33	53.00
On sinking funds,	—	7.16	—	—
On trust and investment funds,	63.63	488.27	20.70	53.00
All other,	88.29	46.95	364.63	—
NON-REVENUE.	\$3,842.79	\$7,915.69	\$9,002.73	\$1,376.96
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	2,000.00	6,000.00	7,000.00	—
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	2,000.00	6,000.00	7,000.00	—
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	—	176.38	—	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	176.38	—	—
Refunds,	278.79	—	47.91	173.83
Agency, trust, and investment,	1,564.00	1,742.31	1,954.82	1,203.13
<i>Taxes and licenses for State,</i>	1,050.00	960.00	1,180.00	780.00
<i>Taxes for county,</i>	364.00	484.31	854.82	438.13
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	150.00	298.00	—	45.00
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$9,708.68	\$17,695.03	\$9,475.52	\$9,821.08
Premiums,	—	—	—	—
Municipal indebtedness,	2,000.00	6,000.00	7,000.00	—
Transfers and refunds,	278.79	176.38	47.91	173.83
Agency, trust, and investment,	1,564.00	1,742.31	1,954.82	1,203.13
Total receipts,	\$13,551.47	\$25,513.72	\$18,478.25	\$11,198.04
Balance on hand, including funds,	263.98	1,597.76	100.15	4,781.83
GRAND TOTAL,	\$13,815.39	\$27,111.48	\$18,578.40	\$15,979.87

Graded According to Population of 1910 — Continued.

GROUP 52.

PAYMENTS.	Oakham POPULATION 552	Carlisle POPULATION 551	Halifax POPULATION 550	Chesterfield POPULATION 536
Maintenance,	\$5,079.31	\$16,093.55	\$9,595.39	\$7,553.13
<i>Departmental,</i>	<i>7,273.04</i>	<i>15,955.80</i>	<i>9,525.84</i>	<i>7,531.83</i>
General government,	615.43	851.41	1,050.07	585.78
Protection of persons and property,	364.17	3,665.82	2,173.29	59.13
Health and sanitation,	122.75	194.60	57.75	204.32
Highways,	1,889.88	2,208.57	1,389.39	1,990.77
Charities,	110.96	2,510.80	257.36	102.50
Soldiers' benefits,	164.00	302.00	144.00	414.00
Education,	4,136.97	5,486.18	4,007.30	3,991.28
Libraries,	372.29	326.82	367.98	109.10
Recreation,	—	50.44	—	—
Unclassified,	96.59	359.16	78.50	75.00
<i>Public service enterprises,</i>	<i>—</i>	<i>1.50</i>	<i>—</i>	<i>3.25</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	1.50	—	3.25
<i>Cemeteries,</i>	<i>306.27</i>	<i>136.25</i>	<i>69.75</i>	<i>18.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	87.47	396.47	443.37	80.23
<i>Loans, general purposes,</i>	<i>87.47</i>	<i>396.47</i>	<i>443.37</i>	<i>80.23</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	606.21	830.00	393.44	1,878.51
<i>Departmental,</i>	<i>606.21</i>	<i>765.02</i>	<i>393.44</i>	<i>1,878.51</i>
General government,	—	—	—	—
Protection of persons and property,	—	110.40	77.70	195.00
Health and sanitation,	—	—	—	—
Highways,	606.21	654.62	280.24	1,683.51
Charities,	—	—	—	—
Education,	—	—	35.50	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>64.98</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,000.00	6,500.00	4,700.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>500.00</i>	<i>500.00</i>	<i>1,700.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,500.00</i>	<i>6,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	175.38	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>35.00</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>145.38</i>	<i>—</i>	<i>—</i>
Refunds,	278.79	—	47.91	173.83
Agency, trust, and investment,	1,589.38	1,719.45	1,964.27	1,803.13
<i>Taxes and licenses for State,</i>	<i>1,050.00</i>	<i>960.00</i>	<i>1,120.00</i>	<i>720.00</i>
<i>Taxes for county,</i>	<i>364.00</i>	<i>434.31</i>	<i>834.82</i>	<i>433.13</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>175.38</i>	<i>275.14</i>	<i>9.45</i>	<i>646.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$8,166.78	\$16,490.02	\$10,038.76	\$7,633.41
Permanent debt (except from sinking funds),	500.00	500.00	1,700.00	—
Sinking fund requirements from revenue,	—	33.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	606.21	830.00	393.44	1,878.51
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,500.00	6,000.00	3,000.00	—
Transfers (except to sinking funds) and	—	—	—	—
refunds,	278.79	143.38	47.91	173.83
Agency, trust, and investment,	1,589.38	1,719.45	1,964.27	1,803.13
Total payments,	\$12,641.16	\$25,715.85	\$17,144.38	\$11,488.88
Balance on hand, including funds,	174.23	1,496.63	1,434.02	4,490.99
GRAND TOTAL,	\$12,815.39	\$27,211.48	\$18,578.40	\$15,979.87

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 53.

RECEIPTS.	Eastham POPULATION 518	Savoy POPULATION 503	Wendell POPULATION 502	Otis POPULATION 494
REVENUE.	\$11,295.08	\$7,458.85	\$8,805.37	\$9,170.73
General,	9,368.83	7,178.35	8,072.70	8,529.19
<i>Taxes,</i>	<i>6,682.96</i>	<i>4,365.35</i>	<i>5,206.89</i>	<i>5,058.51</i>
Property and poll,	5,547.01	4,338.80	5,116.39	5,034.15
Corporation, bank, etc.,	135.94	24.53	90.50	24.36
<i>Licenses and permits,</i>	<i>315.00</i>	<i>229.00</i>	<i>414.50</i>	<i>767.00</i>
<i>Fines and forfeits,</i>	<i>16.00</i>	<i>—</i>	<i>36.87</i>	<i>60.10</i>
<i>Grants and gifts,</i>	<i>3,257.88</i>	<i>2,586.08</i>	<i>2,414.44</i>	<i>2,655.49</i>
For expenses,	2,062.88	1,990.86	1,354.44	1,788.61
For outlays,	1,195.00	595.16	1,060.00	864.88
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	2,026.25	280.50	722.67	641.63
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>1,486.85</i>	<i>280.50</i>	<i>580.47</i>	<i>613.13</i>
General government,	85.60	—	—	13.50
Protection of persons and property,	674.05	—	48.67	28.38
Health and sanitation,	—	—	—	—
Highways,	52.34	—	—	25.00
Charities,	—	—	82.65	30.00
Soldiers' benefits,	328.00	216.00	363.00	419.00
Education,	316.70	64.50	77.15	97.25
Libraries,	9.56	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	9.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>6.50</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	6.50	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>580.00</i>	<i>—</i>	<i>145.70</i>	<i>28.50</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	560.00	—	145.70	28.50
All other,	—	—	—	—
NON-REVENUE.	\$11,546.50	\$8,080.46	\$4,903.31	\$2,184.54
Offsets to outlays,	425.00	—	—	—
<i>Departmental,</i>	<i>425.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	8,300.00	4,000.00	142.39	800.00
<i>Loans, general purposes,</i>	<i>6,300.00</i>	<i>—</i>	<i>—</i>	<i>800.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,000.00</i>	<i>4,000.00</i>	<i>142.39</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,400.00	77.82	94.30	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,400.00</i>	<i>77.82</i>	<i>94.30</i>	<i>—</i>
Refunds,	.57	9.16	27.39	29.89
Agency, trust, and investment,	1,371.23	963.49	4,639.23	1,354.65
<i>Taxes and licenses for State,</i>	<i>880.00</i>	<i>555.00</i>	<i>1,097.50</i>	<i>810.00</i>
<i>Taxes for county,</i>	<i>485.40</i>	<i>408.49</i>	<i>901.73</i>	<i>544.65</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>7.83</i>	<i>—</i>	<i>2,640.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$11,780.08	\$7,458.85	\$8,805.37	\$9,170.73
Premiums,	—	—	—	—
Municipal indebtedness,	8,300.00	4,000.00	142.39	800.00
Transfers and refunds,	1,400.57	86.97	121.69	29.89
Agency, trust, and investment,	1,371.23	963.49	4,639.23	1,354.65
Total receipts,	\$22,851.88	\$12,509.31	\$13,708.68	\$11,355.37
Balance on hand, including funds,	1,568.05	1,568.93	272.00	29.10
GRAND TOTAL,	\$24,409.93	\$14,078.24	\$13,980.68	\$11,384.37

Graded According to Population of 1910 — Continued.

GROUP 53.

PAYMENTS.	Eastham POPULATION 518	Savoy POPULATION 503	Wendell POPULATION 502	Otis POPULATION 494
Maintenance,	\$3,281.72	\$3,521.61	\$3,946.20	\$4,312.72
<i>Departmental,</i>	<i>3,281.72</i>	<i>3,521.61</i>	<i>3,937.70</i>	<i>4,784.22</i>
General government,	1,372.44	367.61	567.44	555.29
Protection of persons and property,	319.03	215.06	152.17	82.23
Health and sanitation,	107.90	132.75	102.75	192.05
Highways,	802.04	1,825.13	1,827.66	1,722.55
Charities,	195.15	524.12	594.51	974.38
Soldiers' benefits,	268.00	226.50	408.82	384.00
Education,	4,220.81	3,192.95	2,983.76	2,677.82
Libraries,	631.20	19.64	95.84	117.90
Recreation,	191.57	—	102.00	—
Unclassified,	117.48	17.85	102.75	78.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2.50</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	2.50	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>6.00</i>	<i>28.50</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	203.45	170.00	—	47.50
<i>Loans, general purposes,</i>	<i>203.45</i>	<i>170.00</i>	<i>—</i>	<i>47.50</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,515.05	664.84	1,410.77	1,271.48
<i>Departmental,</i>	<i>4,515.05</i>	<i>664.84</i>	<i>1,410.77</i>	<i>1,271.48</i>
General government,	142.55	—	—	—
Protection of persons and property,	—	—	—	120.00
Health and sanitation,	—	—	—	—
Highways,	4,372.50	664.84	1,410.77	1,151.48
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,300.00	4,000.00	377.23	420.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>300.00</i>	<i>—</i>	<i>—</i>	<i>200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>377.23</i>	<i>220.00</i>
Transfers,	1,400.00	77.82	94.30	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,400.00</i>	<i>77.82</i>	<i>94.30</i>	<i>—</i>
Refunds,	.57	9.15	27.39	29.89
Agency, trust, and investment,	2,771.23	948.49	5,044.23	1,354.65
<i>Taxes and licenses for State,</i>	<i>380.00</i>	<i>555.00</i>	<i>1,097.50</i>	<i>810.00</i>
<i>Taxes for county,</i>	<i>485.40</i>	<i>408.49</i>	<i>901.73</i>	<i>544.65</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,407.83</i>	<i>—</i>	<i>3,045.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$8,435.17	\$6,691.61	\$6,946.20	\$6,860.22
Permanent debt (except from sinking funds),	300.00	—	—	200.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,515.05	664.84	1,410.77	1,271.48
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,000.00	4,000.00	377.23	220.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,400.57	86.97	121.69	29.89
Agency, trust, and investment,	2,771.23	963.49	5,044.23	1,354.65
Total payments,	\$21,432.02	\$12,406.91	\$13,900.12	\$9,936.24
<i>Balance on hand, including funds,</i>	<i>2,987.91</i>	<i>1,689.33</i>	<i>80.56</i>	<i>1,448.13</i>
GRAND TOTAL,	\$24,409.93	\$14,076.24	\$13,980.68	\$11,384.37

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 54.

RECEIPTS.	Warwick POPULATION 477	Pelham POPULATION 467	Hancock POPULATION 465	New Braintree POPULATION 464
REVENUE.	\$3,466.23	\$7,798.63	\$6,446.95	\$3,725.15
General,	3,946.74	7,096.72	6,322.34	3,325.30
<i>Taxes,</i>	<i>6,804.36</i>	<i>4,113.84</i>	<i>4,145.85</i>	<i>4,629.72</i>
Property and poll,	6,475.51	3,785.68	3,984.66	4,513.62
Corporation, bank, etc.,	128.85	328.16	159.19	116.10
<i>Licenses and permits,</i>	<i>2.00</i>	<i>—</i>	<i>8.00</i>	<i>1.00</i>
<i>Fines and forfeits,</i>	<i>24.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,315.38</i>	<i>2,982.88</i>	<i>2,170.49</i>	<i>3,694.68</i>
For expenses,	2,161.03	2,017.84	1,488.17	2,644.58
For outlays,	154.35	965.04	682.32	1,050.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	520.49	701.90	124.61	399.85
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>118.58</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>259.76</i>	<i>606.76</i>	<i>42.48</i>	<i>316.00</i>
General government,	36.00	—	—	77.00
Protection of persons and property,	120.00	13.20	—	26.00
Health and sanitation,	—	—	28.73	—
Highways,	1.63	12.05	—	—
Charities,	—	—	—	—
Soldiers' benefits,	96.00	232.00	—	192.00
Education,	—	248.50	9.40	—
Libraries,	5.13	—	4.10	—
Recreation,	—	—	—	—
Unclassified,	1.00	—	.25	21.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>16.00</i>	<i>—</i>	<i>67.60</i>	<i>—</i>
<i>Interest,</i>	<i>246.73</i>	<i>77.57</i>	<i>14.63</i>	<i>83.85</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	245.73	40.00	12.00	19.00
All other,	—	37.57	2.63	64.85
NON-REVENUE.	\$5,043.44	\$5,390.66	\$4,032.42	\$7,547.37
Offsets to outlays,	—	202.53	17.68	—
<i>Departmental,</i>	<i>—</i>	<i>202.53</i>	<i>17.68</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,000.00	5,000.00	2,400.00	6,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>3,000.00</i>	<i>—</i>	<i>2,400.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	175.65	30.00	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	175.65	30.00	—	—
Refunds,	41.62	—	202.00	267.37
Agency, trust, and investment,	1,826.17	1,158.13	1,412.74	1,280.00
<i>Taxes and licenses for State,</i>	<i>800.00</i>	<i>720.00</i>	<i>800.00</i>	<i>880.00</i>
<i>Taxes for county,</i>	<i>751.44</i>	<i>438.13</i>	<i>612.74</i>	<i>400.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>274.73</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$9,466.23	\$8,001.15	\$6,464.63	\$3,725.15
Premiums,	—	—	—	—
Municipal indebtedness,	3,000.00	5,000.00	2,400.00	6,000.00
Transfers and refunds,	217.27	30.00	202.00	267.37
Agency, trust, and investment,	1,826.17	1,158.13	1,412.74	1,280.00
Total receipts,	\$14,509.67	\$14,189.28	\$10,479.37	\$16,272.53
<i>Balance on hand, including funds,</i>	<i>1,276.38</i>	<i>2,802.03</i>	<i>972.61</i>	<i>1,718.22</i>
GRAND TOTAL,	\$15,785.05	\$16,991.31	\$11,451.98	\$17,990.74

Graded According to Population of 1910 — Continued.

GROUP 54.

PAYMENTS.	Warwick POPULATION 477	Felham POPULATION 467	Hancock POPULATION 465	New Braintree POPULATION 464
Maintenance,	\$8,791.66	\$6,127.07	\$5,442.73	\$7,101.26
<i>Departmental,</i>	8,748.06	6,119.07	5,408.98	7,063.26
General government,	712.99	390.38	582.60	781.42
Protection of persons and property,	669.80	189.14	53.95	270.25
Health and sanitation,	115.60	71.45	181.28	132.65
Highways,	1,688.97	1,520.70	1,366.57	1,484.81
Charities,	305.04	597.95	72.60	130.26
Soldiers' benefits,	121.00	274.00	—	180.00
Education,	4,768.58	2,991.29	3,072.03	3,874.00
Libraries,	213.44	52.31	27.15	52.12
Recreation,	75.00	—	—	—
Unclassified,	77.64	31.85	52.80	157.75
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	43.60	8.00	33.76	38.00
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	\$2.71	160.63	66.40	204.05
<i>Loans, general purposes,</i>	82.71	160.63	66.40	204.05
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	—	7,456.15	1,530.75	1,435.00
<i>Departmental,</i>	—	7,456.15	1,530.75	1,435.00
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	1,913.00	1,000.00	1,435.00
Charities,	—	—	—	—
Education,	—	5,543.15	530.75	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	3,000.00	1,400.00	2,400.00	6,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	1,400.00	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	3,000.00	—	2,400.00	6,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	175.65	30.00	—	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	175.65	30.00	—	—
Refunds,	41.62	—	202.00	267.37
Agency, trust, and investment,	1,826.17	1,158.13	1,412.74	1,280.00
<i>Taxes and licenses for State,</i>	800.00	720.00	800.00	880.00
<i>Taxes for county,</i>	751.44	438.13	612.74	400.00
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	274.73	—	—	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$8,874.37	\$6,287.70	\$5,509.13	\$7,305.31
Permanent debt (except from sinking funds),	—	1,400.00	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	—	7,456.15	1,530.75	1,435.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,000.00	—	2,400.00	6,000.00
Transfers (except to sinking funds) and refunds,	217.27	30.00	202.00	267.37
Agency, trust, and investment,	1,826.17	1,158.13	1,412.74	1,280.00
Total payments,	\$13,917.81	\$16,331.98	\$11,054.62	\$16,287.68
<i>Balance on hand, including funds,</i>	<i>1,867.24</i>	<i>659.53</i>	<i>397.38</i>	<i>1,703.06</i>
GRAND TOTAL,	\$15,785.05	\$16,991.31	\$11,451.98	\$17,990.74

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 55.

RECEIPTS.	Roxe POPULATION 456	Greenwich POPULATION 452	West Tisbury POPULATION 437	Phillipston POPULATION 426
REVENUE.	\$7,571.79	\$7,928.61	\$8,819.26	\$8,890.02
General,	6,772.38	5,532.69	3,999.83	7,882.44
<i>Taxes,</i>	<i>5,236.22</i>	<i>2,849.59</i>	<i>2,842.43</i>	<i>5,224.00</i>
Property and poll,	3,797.95	2,781.61	1,973.42	5,012.06
Corporation, bank, etc.,	38.27	67.98	875.01	211.94
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>2.00</i>	<i>5.00</i>
<i>Fines and forfeits,</i>	<i>23.60</i>	<i>—</i>	<i>—</i>	<i>46.69</i>
<i>Grants and gifts,</i>	<i>2,912.61</i>	<i>2,689.10</i>	<i>549.40</i>	<i>2,812.75</i>
For expenses,	1,813.51	1,789.10	549.40	1,762.75
For outlays,	1,100.00	900.00	—	850.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	798.45	2,399.92	419.43	1,001.58
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>26.68</i>	<i>43.70</i>
To meet expenses,	—	—	26.68	43.70
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>62.50</i>	<i>90.00</i>
<i>Departmental,</i>	<i>717.39</i>	<i>2,105.55</i>	<i>297.60</i>	<i>360.22</i>
General government,	34.50	—	29.75	34.50
Protection of persons and property,	1.18	—	—	7.48
Health and sanitation,	—	—	—	—
Highways,	—	—	—	3.45
Charities,	—	1,231.77	—	—
Soldiers' benefits,	264.00	641.00	96.00	184.00
Education,	234.00	231.50	171.75	128.75
Libraries,	28.31	1.28	—	1.04
Recreation,	—	—	—	—
Unclassified,	155.40	—	—	1.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>132.13</i>	<i>30.00</i>	<i>—</i>
<i>Interest,</i>	<i>81.07</i>	<i>152.24</i>	<i>2.75</i>	<i>507.66</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	81.07	112.17	—	445.67
All other,	—	40.07	2.75	61.99
NON-REVENUE.	\$2,001.26	\$2,397.12	\$5,254.61	\$6,315.66
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,959.93	1,000.00	2,939.99	2,500.00
<i>Loans, general purposes,</i>	<i>1,350.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>1,000.00</i>	<i>1,500.00</i>	<i>2,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>609.93</i>	<i>—</i>	<i>1,439.99</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	90.47	—	202.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>90.47</i>	<i>—</i>	<i>202.00</i>
Refunds,	110.57	115.94	13.59	28.74
Agency, trust, and investment,	930.86	1,100.77	2,301.03	3,584.92
<i>Taxes and licenses for State,</i>	<i>480.00</i>	<i>560.00</i>	<i>1,280.00</i>	<i>640.00</i>
<i>Taxes for county,</i>	<i>450.86</i>	<i>340.77</i>	<i>971.03</i>	<i>291.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>200.00</i>	<i>50.00</i>	<i>2,653.92</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$7,571.79	\$7,928.61	\$8,819.26	\$8,890.02
Premiums,	—	—	—	—
Municipal indebtedness,	4,959.93	1,000.00	2,939.99	2,500.00
Transfers and refunds,	110.57	206.41	13.59	230.74
Agency, trust, and investment,	930.86	1,100.77	2,301.03	3,584.92
Total receipts,	\$13,573.15	\$10,235.79	\$9,073.87	\$15,205.68
<i>Balance on hand, including funds,</i>	<i>1,394.69</i>	<i>2,267.39</i>	<i>443.56</i>	<i>554.45</i>
GRAND TOTAL,	\$14,967.84	\$12,503.18	\$9,517.43	\$15,760.13

Graded According to Population of 1910 — Continued.

GROUP 55.

PAYMENTS.	Rowe POPULATION 456	Greenwich POPULATION 452	West Tisbury POPULATION 437	Phillipston POPULATION 426
Maintenance,	\$6,153.23	\$7,375.91	\$5,412.50	\$6,317.07
<i>Departmental,</i>	<i>6,144.23</i>	<i>7,169.09</i>	<i>5,398.00</i>	<i>6,227.09</i>
General government,	288.25	499.56	267.34	614.84
Protection of persons and property,	137.12	134.66	60.03	509.09
Health and sanitation,	112.25	41.40	—	162.05
Highways,	2,053.11	1,132.27	794.67	1,399.11
Charities,	320.56	2,126.87	632.67	68.90
Soldiers' benefits,	264.00	566.00	96.00	194.00
Education,	2,756.39	2,451.80	3,399.62	2,897.69
Libraries,	137.82	136.58	54.40	171.70
Recreation,	—	—	—	—
Unclassified,	74.73	69.95	43.27	209.71
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>9.00</i>	<i>216.82</i>	<i>14.50</i>	<i>89.98</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	217.23	80.00	22.50	128.55
<i>Loans, general purposes,</i>	<i>217.23</i>	<i>80.00</i>	<i>22.50</i>	<i>128.55</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,399.87	1,427.45	267.81	1,383.49
<i>Departmental,</i>	<i>2,399.87</i>	<i>1,427.45</i>	<i>267.81</i>	<i>1,383.49</i>
General government,	—	—	—	—
Protection of persons and property,	—	27.45	—	—
Health and sanitation,	—	—	—	—
Highways,	2,399.87	1,400.00	267.81	1,383.49
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,639.47	1,000.00	1,500.00	3,420.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>930.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>3,400.00</i>	<i>1,000.00</i>	<i>1,500.00</i>	<i>2,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>239.47</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	90.47	—	202.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>90.47</i>	<i>—</i>	<i>202.00</i>
Refunds,	110.57	115.94	13.59	23.74
Agency, trust, and investment,	930.86	1,122.47	2,301.03	3,657.72
<i>Taxes and licenses for State,</i>	<i>480.00</i>	<i>560.00</i>	<i>1,280.00</i>	<i>640.00</i>
<i>Taxes for county,</i>	<i>450.86</i>	<i>340.77</i>	<i>971.03</i>	<i>891.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>221.70</i>	<i>50.00</i>	<i>2,726.72</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$6,370.46	\$7,455.91	\$5,435.00	\$6,445.62
Permanent debt (except from sinking funds),	—	—	—	930.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,399.87	1,427.45	267.81	1,383.49
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,639.47	1,000.00	1,500.00	2,500.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	110.57	206.41	13.59	230.74
Agency, trust, and investment,	930.86	1,122.47	2,301.03	3,657.72
Total payments,	\$13,451.23	\$11,212.24	\$9,517.43	\$15,147.57
Balance on hand, including funds,	1,518.61	1,290.94	—	612.56
GRAND TOTAL,	\$14,969.84	\$12,503.18	\$9,517.43	\$15,760.13

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 56.

RECEIPTS.	Hawley POPULATION 424	Westhampton POPULATION 423	Paxton POPULATION 416	Dunstable POPULATION 408
REVENUE.	\$7,286.56	\$6,568.32	\$10,338.28	\$9,568.88
General,	6,739.10	6,238.64	9,358.43	8,117.72
<i>Taxes,</i>	<i>4,448.69</i>	<i>5,819.85</i>	<i>6,248.12</i>	<i>5,236.70</i>
Property and poll,	4,445.97	3,671.65	5,173.29	3,653.79
Corporation, bank, etc.,	2.72	148.20	68.83	1,582.91
<i>Licenses and permits,</i>	<i>2.00</i>	<i>.50</i>	<i>378.00</i>	<i>1.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>13.30</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,288.41</i>	<i>2,418.29</i>	<i>3,685.01</i>	<i>2,880.02</i>
For expenses,	2,288.41	1,662.14	1,919.14	2,196.51
For outlays,	—	756.15	1,705.87	683.51
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	547.46	329.68	1,079.85	1,451.16
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>275.32</i>
To meet expenses,	—	—	—	275.32
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Departmental,	547.46	211.38	524.37	882.13
General government,	—	—	99.50	85.53
Protection of persons and property,	10.00	5.00	21.95	793.79
Health and sanitation,	—	—	8.00	—
Highways,	1.00	—	—	—
Charities,	57.00	—	—	—
Soldiers' benefits,	144.00	68.00	258.00	—
Education,	335.46	138.38	—	.15
Libraries,	—	—	5.17	2.66
Recreation,	—	—	—	—
Unclassified,	—	—	131.75	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1.08</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	1.08
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>3.00</i>	<i>—</i>
<i>Interest,</i>	<i>—</i>	<i>118.30</i>	<i>552.48</i>	<i>292.63</i>
On sinking funds,	—	97.36	515.54	245.44
On trust and investment funds,	—	20.94	36.94	47.19
All other,	—	—	—	—
NON-REVENUE.	\$3,078.87	\$3,873.50	\$11,529.19	\$4,585.66
Offsets to outlays,	—	10.40	2,011.00	—
<i>Departmental,</i>	<i>—</i>	<i>10.40</i>	<i>2,011.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,129.42	2,500.00	6,000.00	2,700.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,200.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,000.00</i>	<i>2,500.00</i>	<i>6,000.00</i>	<i>1,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>129.42</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	838.38	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>838.38</i>	<i>—</i>
Refunds,	18.59	438.09	.05	.64
Agency, trust, and investment,	930.86	925.01	2,679.76	1,885.02
<i>Taxes and licenses for State,</i>	<i>480.00</i>	<i>560.00</i>	<i>925.00</i>	<i>1,120.00</i>
<i>Taxes for county,</i>	<i>450.86</i>	<i>340.77</i>	<i>364.00</i>	<i>565.02</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>24.24</i>	<i>1,390.76</i>	<i>200.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$7,286.56	\$6,578.72	\$12,349.28	\$9,568.88
Premiums,	—	—	—	—
Municipal indebtedness,	2,129.42	2,500.00	6,000.00	2,700.00
Transfers and refunds,	18.59	438.09	838.43	.64
Agency, trust, and investment,	930.86	925.01	2,679.76	1,885.02
Total receipts,	\$10,365.43	\$10,441.82	\$21,867.47	\$14,154.54
Balance on hand, including funds,	2,399.81	1,136.49	1,972.22	103.69
GRAND TOTAL,	\$12,765.24	\$11,578.31	\$23,839.69	\$14,258.23

Graded According to Population of 1910 — Continued.

GROUP 56.

PAYMENTS.	Hawley POPULATION 424	Westhampton POPULATION 423	Paxton POPULATION 416	Dunstable POPULATION 408
Maintenance.	\$7,292.79	\$5,866.63	\$7,167.19	\$7,721.26
<i>Departmental.</i>	7,292.79	5,866.63	7,081.19	7,631.51
General government,	640.22	480.88	937.47	590.09
Protection of persons and property,	94.61	60.40	127.92	1,307.58
Health and sanitation,	104.70	107.25	113.18	71.00
Highways,	2,363.07	923.88	1,258.54	1,027.38
Charities,	110.18	343.09	337.54	141.00
Soldiers' benefits,	152.00	64.00	228.00	—
Education,	3,723.78	3,595.72	3,698.84	4,257.47
Libraries,	84.57	178.56	128.20	141.99
Recreation,	—	—	11.80	—
Unclassified,	19.66	112.85	239.70	95.00
<i>Public service enterprises,</i>	—	—	—	1.50
Electric light,	—	—	—	—
Water,	—	—	—	1.50
All other,	—	—	76.00	88.25
<i>Cemeteries,</i>	—	—	10.00	—
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	148.43	33.27	108.33	99.80
<i>Loans, general purposes,</i>	148.43	33.27	108.33	99.80
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	264.86	1,203.09	5,078.75	1,807.20
<i>Departmental.</i>	264.86	1,203.09	4,350.00	1,807.20
General government,	—	—	—	—
Protection of persons and property,	—	—	—	212.29
Health and sanitation,	—	—	—	150.00
Highways,	264.86	1,203.09	4,350.00	440.43
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	1,004.43
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	788.75	—
Municipal indebtedness,	4,078.31	2,500.00	1,000.00	2,260.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	1,000.00	—	—	760.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	2,000.00	2,500.00	1,000.00	1,500.00
<i>Warrants or orders, previous years,</i>	1,078.31	—	—	—
Transfers,	—	—	838.38	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	—	—	838.38	—
Refunds,	18.59	438.09	.05	.64
Agency, trust, and investment,	930.86	923.45	2,393.48	1,885.02
<i>Taxes and licenses for State,</i>	480.00	560.00	925.00	1,120.00
<i>Taxes for county,</i>	450.86	340.77	364.00	565.02
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	22.68	1,104.48	200.00
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$7,441.22	\$5,899.90	\$7,275.52	\$7,821.06
Permanent debt (except from sinking funds),	1,000.00	—	—	760.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	264.86	1,203.09	5,078.75	1,807.20
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,078.31	2,500.00	1,000.00	1,500.00
Transfers (except to sinking funds) and	18.59	438.09	838.43	.64
refunds,	930.86	923.45	2,393.48	1,885.02
Agency, trust, and investment,	—	—	—	—
Total payments,	\$12,733.84	\$10,964.53	\$16,586.18	\$13,773.92
Balance on hand, including funds,	31.40	613.78	7,263.51	484.31
GRAND TOTAL,	\$12,765.24	\$11,578.31	\$23,839.69	\$14,258.23

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 57.

RECEIPTS.	Plainfield POPULATION 406	Windsor POPULATION 404	Florida POPULATION 395	Monterey POPULATION 388
REVENUE.	\$7,153.54	\$6,914.65	\$3,765.70	\$3,240.78
General,	6,446.81	6,435.65	3,563.68	7,918.76
<i>Taxes,</i>	<i>3,931.61</i>	<i>4,348.34</i>	<i>5,843.97</i>	<i>4,203.37</i>
Property and poll,	3,897.00	4,346.34	5,843.86	4,113.10
Corporation, bank, etc.,	34.61	—	.11	90.27
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,515.20</i>	<i>2,119.31</i>	<i>2,884.91</i>	<i>3,710.39</i>
For expenses,	2,515.20	2,119.31	2,084.91	1,730.39
For outlays,	—	—	740.00	1,980.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	706.73	446.00	96.83	323.02
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>646.35</i>	<i>433.78</i>	<i>83.98</i>	<i>309.98</i>
General government,	38.99	12.00	4.00	—
Protection of persons and property,	—	—	—	10.00
Health and sanitation,	—	—	—	—
Highways,	—	53.72	2.92	—
Charities,	167.89	15.00	—	5.00
Soldiers' benefits,	276.00	349.00	68.00	181.00
Education,	162.35	—	9.00	47.00
Libraries,	1.12	—	—	4.42
Recreation,	—	—	—	—
Unclassified,	—	4.00	—	62.50
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>60.38</i>	<i>15.28</i>	<i>12.90</i>	<i>12.10</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	15.28	12.90	8.00
All other,	60.38	—	—	4.10
NON-REVENUE.	\$3,697.80	\$7,866.78	\$1,790.23	\$5,554.99
Offsets to outlays,	—	6,037.64	—	30.00
<i>Departmental,</i>	<i>—</i>	<i>6,037.64</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>30.00</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,000.00	600.00	1,000.00	4,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>1,700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,300.00</i>	<i>600.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	54.40	13.69	49.87	140.34
Agency, trust, and investment,	643.40	1,205.65	740.41	1,384.65
<i>Taxes and licenses for State,</i>	<i>400.00</i>	<i>640.00</i>	<i>400.00</i>	<i>640.00</i>
<i>Taxes for county,</i>	<i>243.40</i>	<i>564.65</i>	<i>340.41</i>	<i>544.65</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>21.00</i>	<i>—</i>	<i>200.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$7,153.54	\$12,952.19	\$3,765.70	\$3,270.78
Premiums,	—	—	—	—
Municipal indebtedness,	3,000.00	600.00	1,000.00	4,000.00
Transfers and refunds,	54.40	13.69	49.87	140.34
Agency, trust, and investment,	643.40	1,205.65	740.41	1,384.65
Total receipts,	\$10,851.34	\$14,771.43	\$10,555.98	\$12,795.77
Balance on hand, including funds,	216.51	2,009.89	648.74	3,006.78
GRAND TOTAL,	\$11,067.85	\$16,781.32	\$11,196.72	\$15,802.55

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910—Continued.

GROUP 57.

PAYMENTS.	Plainfield POPULATION 406	Windsor POPULATION 404	Florida POPULATION 395	Monterey POPULATION 388
Maintenance,	\$6,338.64	\$7,036.74	\$5,721.97	\$5,309.83
<i>Departmental,</i>	<i>6,297.89</i>	<i>7,026.74</i>	<i>5,721.97</i>	<i>5,211.81</i>
General government,	388.43	397.97	337.21	566.78
Protection of persons and property,	3.80	40.72	9.00	149.24
Health and sanitation,	137.70	91.25	96.65	97.15
Highways,	1,985.04	1,671.91	1,793.20	1,327.05
Charities,	251.97	105.50	780.61	385.29
Soldiers' benefits,	266.00	312.00	72.00	146.00
Education,	3,149.66	4,224.57	2,602.80	2,229.11
Libraries,	52.89	12.07	2.00	63.72
Recreation,	—	—	—	—
Unclassified,	62.40	169.75	28.50	247.47
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>40.75</i>	<i>11.00</i>	<i>—</i>	<i>98.02</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	180.92	14.81	131.50	138.30
<i>Loans, general purposes,</i>	<i>180.92</i>	<i>14.81</i>	<i>131.50</i>	<i>58.97</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>79.33</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	209.60	6,037.54	2,214.93	6,429.53
<i>Departmental,</i>	<i>209.60</i>	<i>6,037.54</i>	<i>2,214.93</i>	<i>1,149.65</i>
General government,	—	—	—	—
Protection of persons and property,	78.60	—	—	—
Health and sanitation,	—	—	—	—
Highways,	131.00	6,037.54	2,214.93	1,149.65
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,279.88</i>
Electric light,	—	—	—	—
Water,	—	—	—	5,279.88
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,600.00	600.00	1,500.00	1,325.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>500.00</i>	<i>1,325.00</i>
<i>Bonds refunded, current year,</i>	<i>1,700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>800.00</i>	<i>600.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	54.40	13.59	49.87	140.34
Agency, trust, and investment,	643.40	1,187.65	753.31	1,414.65
<i>Taxes and licenses for State,</i>	<i>400.00</i>	<i>640.00</i>	<i>400.00</i>	<i>640.00</i>
<i>Taxes for county,</i>	<i>243.40</i>	<i>544.65</i>	<i>343.41</i>	<i>544.65</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>3.00</i>	<i>12.90</i>	<i>230.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$6,519.56	\$7,051.55	\$5,853.47	\$5,448.13
Permanent debt (except from sinking funds),	—	—	500.00	1,325.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	209.60	6,037.54	2,214.93	6,429.53
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	1,700.00	—	—	—
Temporary loans,	800.00	600.00	1,000.00	—
Transfers (except to sinking funds) and	—	—	—	—
refunds,	54.40	13.59	49.87	140.34
Agency, trust, and investment,	643.40	1,187.65	753.31	1,414.65
Total payments,	\$9,226.96	\$14,890.33	\$10,371.58	\$14,757.65
Balance on hand, including funds,	1,140.89	1,890.99	827.14	2,044.90
GRAND TOTAL,	\$11,067.85	\$16,781.32	\$11,198.72	\$16,802.55

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 58.

RECEIPTS.	Tyringham POPULATION 382	Leyden POPULATION 363	Middlefield POPULATION 354	Heath POPULATION 346
REVENUE.	\$7,937.19	\$3,190.66	\$3,250.12	\$6,158.78
General,	7,673.54	4,912.63	5,300.04	5,944.97
<i>Taxes,</i>	4,776.46	2,797.22	2,775.65	3,437.94
Property and poll,	4,663.09	2,616.64	2,728.27	3,428.54
Corporation, bank, etc.,	113.37	180.58	47.38	9.40
<i>Licenses and permits,</i>	2.00	—	—	—
<i>Fines and forfeits,</i>	52.45	—	50.00	—
<i>Grants and gifts,</i>	2,843.63	2,115.40	2,374.39	2,507.03
For expenses,	1,330.33	1,715.40	2,143.43	2,066.73
For outlays,	1,512.30	400.00	230.96	440.30
<i>All other,</i>	—	—	—	—
Commercial,	262.65	278.04	1,050.08	212.81
<i>Special assessments,</i>	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	—
<i>Departmental,</i>	223.38	278.04	746.08	137.00
General government,	34.00	19.00	30.50	39.00
Protection of persons and property,	2.78	—	5.00	—
Health and sanitation,	—	—	—	—
Highways,	35.00	3.29	5.00	—
Charities,	12.32	—	65.00	—
Soldiers' benefits,	120.00	64.00	144.00	76.00
Education,	—	185.25	496.58	7.00
Libraries,	9.28	—	—	—
Recreation,	—	—	—	15.00
Unclassified,	10.00	6.50	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
<i>Interest,</i>	40.27	—	304.00	76.81
On sinking funds,	—	—	—	—
On trust and investment funds,	15.76	—	210.18	—
All other,	24.51	—	93.82	76.81
NON-REVENUE.	\$3,398.31	\$1,803.54	\$2,891.88	\$2,220.09
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	2,000.00	1,012.00	1,800.00	1,436.37
<i>Loans, general purposes,</i>	—	1,000.00	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	2,000.00	—	1,800.00	600.00
<i>Unpaid warrants or orders, current year,</i>	—	12.00	—	836.37
<i>Premiums,</i>	—	—	—	—
Transfers,	5.50	—	210.18	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	5.50	—	210.18	—
Refunds,	36.24	15.82	109.62	8.00
Agency, trust, and investment,	1,356.57	775.72	772.08	775.72
<i>Taxes and licenses for State,</i>	880.00	400.00	480.00	400.00
<i>Taxes for county,</i>	476.57	375.72	292.08	375.72
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	—	—	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$7,937.19	\$5,190.66	\$6,250.12	\$6,158.78
Premiums,	—	—	—	—
Municipal indebtedness,	2,000.00	1,012.00	1,800.00	1,436.37
Transfers and refunds,	41.74	15.82	319.80	8.00
Agency, trust, and investment,	1,356.57	775.72	772.08	775.72
Total receipts,	\$11,335.50	\$6,994.20	\$9,142.00	\$8,378.87
Balance on hand, including funds,	551.28	3,113.32	247.53	681.73
GRAND TOTAL,	\$11,886.76	\$10,107.52	\$9,389.53	\$9,060.60

Graded According to Population of 1910 — Continued.

GROUP 58.

PAYMENTS.	Tyringham POPULATION 382	Leyden POPULATION 363	Middlefield POPULATION 354	Heath POPULATION 346
Maintenance,	\$4,723.57	\$4,851.50	\$6,275.41	\$6,030.58
<i>Departmental,</i>	<i>4,681.07</i>	<i>4,815.10</i>	<i>6,241.41</i>	<i>6,030.58</i>
General government,	433.24	430.16	485.66	816.42
Protection of persons and property,	44.12	34.35	157.71	32.80
Health and sanitation,	89.50	117.50	92.50	51.00
Highways,	1,769.28	1,039.73	1,128.69	1,737.72
Charities,	300.90	222.37	10.48	158.35
Soldiers' benefits,	66.00	48.00	144.00	84.00
Education,	1,828.73	2,811.39	4,085.26	3,011.01
Libraries,	88.05	26.00	82.81	92.24
Recreation,	—	—	—	—
Unclassified,	61.25	85.60	54.30	47.04
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>48.50</i>	<i>38.40</i>	<i>38.00</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	199.98	20.00	51.00	—
<i>Loans, general purposes,</i>	<i>199.98</i>	<i>20.00</i>	<i>51.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,858.51	2,640.86	1,124.64	440.30
<i>Departmental,</i>	<i>2,858.51</i>	<i>2,640.86</i>	<i>1,124.64</i>	<i>440.30</i>
General government,	—	272.00	111.50	—
Protection of persons and property,	229.50	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,629.01	771.56	1,013.14	440.30
Charities,	—	—	—	—
Education,	—	1,597.30	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,300.00	7.25	800.00	706.35
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>300.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,000.00</i>	<i>—</i>	<i>800.00</i>	<i>600.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>7.25</i>	<i>—</i>	<i>106.35</i>
Transfers,	5.50	—	210.18	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>5.50</i>	<i>—</i>	<i>210.18</i>	<i>—</i>
Refunds,	36.24	15.82	109.62	8.00
Agency, trust, and investment,	1,366.83	775.72	772.08	775.72
<i>Taxes and licenses for State,</i>	<i>880.00</i>	<i>400.00</i>	<i>480.00</i>	<i>400.00</i>
<i>Taxes for county,</i>	<i>476.57</i>	<i>375.72</i>	<i>298.08</i>	<i>375.72</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>10.26</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$4,923.55	\$4,871.50	\$6,324.41	\$6,030.58
Permanent debt (except from sinking funds),	300.00	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,858.51	2,640.86	1,124.64	440.30
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,000.00	7.25	800.00	706.35
Transfers (except to sinking funds) and refunds,	41.74	15.82	319.80	8.00
Agency, trust, and investment,	1,366.83	775.72	772.08	775.72
Total payments,	\$11,490.63	\$8,311.15	\$9,340.93	\$7,960.95
Balance on hand, including funds,	396.13	1,796.87	48.60	1,099.65
GRAND TOTAL,	\$11,886.76	\$10,107.52	\$9,389.53	\$9,060.60

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 59.

RECEIPTS.	Wales POPULATION 345	Prescott POPULATION 320	Boxborough POPULATION 317	Chilmark POPULATION 282
REVENUE.	\$2,635.20	\$5,507.05	\$3,081.18	\$6,333.98
General.	4,761.34	5,068.31	6,032.50	5,972.48
<i>Taxes.</i>	<i>5,255.08</i>	<i>2,437.23</i>	<i>3,254.23</i>	<i>4,606.37</i>
Property and poll,	3,207.41	2,370.17	3,208.49	4,468.85
Corporation, bank, etc.,	25.61	67.06	25.74	136.52
<i>Licenses and permits.</i>	<i>3.00</i>	—	—	<i>1.00</i>
<i>Fines and forfeits.</i>	—	—	—	—
<i>Grants and gifts.</i>	<i>1,585.32</i>	<i>2,631.08</i>	<i>2,798.27</i>	<i>1,366.11</i>
For expenses,	1,525.32	2,031.08	2,307.81	1,366.11
For outlays,	—	600.00	490.46	—
<i>All other.</i>	—	—	—	—
Commercial.	873.24	733.74	2,048.68	361.50
<i>Special assessments.</i>	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges.</i>	—	—	—	—
<i>Departmental.</i>	<i>496.60</i>	<i>655.80</i>	<i>1,712.37</i>	<i>361.50</i>
General government,	—	—	64.16	76.75
Protection of persons and property,	—	44.70	1,539.27	—
Health and sanitation,	—	—	—	2.65
Highways,	—	—	—	228.60
Charities,	—	39.50	—	26.50
Soldiers' benefits,	385.00	224.00	96.00	—
Education,	110.50	345.00	—	—
Libraries,	1.00	—	12.94	3.00
Recreation,	—	—	—	—
Unclassified,	—	—	—	24.00
<i>Public service enterprises.</i>	<i>13.10</i>	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	13.10	—	—	—
<i>Cemeteries.</i>	<i>73.00</i>	—	—	—
<i>Interest.</i>	<i>291.26</i>	<i>85.54</i>	<i>536.31</i>	—
On sinking funds,	—	—	—	—
On trust and investment funds,	203.42	73.50	275.50	—
All other,	87.84	12.04	60.81	—
NON-REVENUE.	\$1,208.93	\$1,960.40	\$5,563.84	\$2,446.17
Offsets to outlays.	70.50	—	—	300.00
<i>Departmental.</i>	<i>70.50</i>	—	—	<i>300.00</i>
<i>Public service enterprises.</i>	—	—	—	—
<i>Cemeteries.</i>	—	—	—	—
Municipal indebtedness.	—	1,300.00	4,573.91	997.00
<i>Loans, general purposes.</i>	—	—	—	—
<i>Loans, public service enterprises.</i>	—	—	—	—
<i>Loans, cemeteries.</i>	—	—	—	—
<i>Bonds refunded, current year.</i>	—	—	—	—
<i>Temporary loans (including tax loans).</i>	—	<i>1,200.00</i>	<i>4,400.00</i>	<i>900.00</i>
<i>Unpaid warrants or orders, current year.</i>	—	—	<i>173.91</i>	<i>97.00</i>
<i>Premiums.</i>	—	—	—	—
Transfers.	95.27	—	—	—
<i>From sinking funds.</i>	—	—	—	—
<i>All other.</i>	<i>95.27</i>	—	—	—
Refunds.	123.31	17.00	97.42	23.65
Agency, trust, and investment.	914.75	743.40	892.51	1,125.52
<i>Taxes and licenses for State.</i>	<i>560.00</i>	<i>400.00</i>	<i>560.00</i>	<i>640.00</i>
<i>Taxes for county.</i>	<i>254.75</i>	<i>243.40</i>	<i>232.51</i>	<i>485.52</i>
<i>Reimbursements for grade crossings.</i>	—	—	—	—
<i>Sinking and other permanent funds.</i>	<i>100.00</i>	<i>100.00</i>	<i>50.00</i>	—
<i>All other.</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays.	\$5,705.70	\$5,807.05	\$8,081.18	\$6,633.98
Premiums.	—	—	—	—
Municipal indebtedness.	—	1,200.00	4,573.91	997.00
Transfers and refunds.	223.68	17.00	97.42	23.65
Agency, trust, and investment.	914.75	743.40	892.51	1,125.52
Total receipts.	\$6,844.13	\$7,767.45	\$13,645.02	\$8,780.15
Balance on hand, including funds.	4,369.61	2,359.84	169.18	693.10
GRAND TOTAL.	\$11,213.74	\$10,127.29	\$13,814.20	\$9,473.25

Graded According to Population of 1910 — Continued.

GROUP 59.

PAYMENTS.	Wales POPULATION 345	Prescott POPULATION 320	Boxborough POPULATION 317	Chilmark POPULATION 282
Maintenance,	\$5,500.66	\$4,931.52	\$7,711.00	\$4,702.88
<i>Departmental,</i>	<i>5,232.89</i>	<i>4,791.94</i>	<i>7,568.53</i>	<i>4,571.77</i>
General government,	819.61	329.97	485.28	645.88
Protection of persons and property,	105.16	131.32	1,681.42	38.98
Health and sanitation,	36.50	59.75	87.25	46.65
Highways,	1,045.98	665.97	1,233.12	778.59
Charities,	237.27	79.28	137.45	237.75
Soldiers' benefits,	282.00	216.00	96.00	—
Education,	2,430.12	3,240.55	3,419.85	2,373.69
Libraries,	132.35	17.10	394.81	54.95
Recreation,	50.00	—	—	—
Unclassified,	94.00	52.00	83.35	395.28
<i>Public service enterprises,</i>	<i>6.65</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	6.65	—	—	—
<i>Cemeteries,</i>	<i>256.12</i>	<i>46.58</i>	<i>43.99</i>	<i>26.50</i>
<i>Administration of trust funds,</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	—	\$3.00	\$5.48	104.61
<i>Loans, general purposes,</i>	<i>—</i>	<i>35.00</i>	<i>38.48</i>	<i>104.61</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	—	\$24.54	\$92.02	\$3.25
<i>Departmental,</i>	<i>—</i>	<i>224.54</i>	<i>692.02</i>	<i>53.25</i>
General government,	—	—	—	53.25
Protection of persons and property,	—	102.66	—	—
Health and sanitation,	—	—	—	—
Highways,	—	821.88	587.83	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	104.19	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	1,200.00	4,400.00	1,623.10
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>717.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>1,200.00</i>	<i>4,400.00</i>	<i>900.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6.10</i>
Transfers,	\$5.37	—	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>55.37</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	123.31	17.00	\$7.42	23.65
Agency, trust, and investment,	\$14.75	\$84.15	\$92.51	1,125.52
<i>Taxes and licenses for State,</i>	<i>580.00</i>	<i>400.00</i>	<i>580.00</i>	<i>640.00</i>
<i>Taxes for county,</i>	<i>254.75</i>	<i>243.40</i>	<i>232.51</i>	<i>485.52</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.00</i>	<i>160.75</i>	<i>50.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$5,500.66	\$4,931.52	\$7,711.00	\$4,702.88
Permanent debt (except from sinking funds),	—	—	—	717.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	—	924.54	692.02	53.25
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	1,200.00	4,400.00	906.10
Transfers (except to sinking funds) and refunds,	223.68	17.00	97.42	23.65
Agency, trust, and investment,	914.75	804.15	892.51	1,125.52
Total payments,	\$6,639.09	\$7,877.21	\$13,792.95	\$7,528.40
Balance on hand, including funds,	4,574.85	2,250.08	21.25	1,944.85
GRAND TOTAL,	\$11,213.74	\$10,127.29	\$13,814.20	\$9,473.25

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 60.

RECEIPTS.	Goshen POPULATION 279	Washington POPULATION 277	Alford POPULATION 275	Mashpee POPULATION 270
REVENUE.	\$4,739.41	\$6,441.70	\$4,477.13	\$8,852.67
General,	4,134.54	6,183.86	4,248.48	6,423.14
<i>Taxes,</i>	<i>2,802.16</i>	<i>3,682.54</i>	<i>2,136.77</i>	<i>4,986.41</i>
Property and poll,	2,593.49	3,682.54	2,063.18	4,968.84
Corporation, bank, etc.,	8.67	—	73.59	17.57
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>1.00</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.63</i>
<i>Grants and gifts,</i>	<i>1,532.38</i>	<i>2,501.32</i>	<i>2,110.69</i>	<i>1,487.69</i>
For expenses,	1,482.38	1,625.60	1,602.96	1,387.44
For outlays,	50.00	875.72	507.73	40.25
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5.41</i>
Commercial,	604.87	257.84	228.67	2,429.53
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>24.31</i>
To meet expenses,	—	—	—	24.31
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>490.23</i>	<i>229.77</i>	<i>185.41</i>	<i>2,194.94</i>
General government,	42.00	—	—	58.00
Protection of persons and property,	—	26.75	—	1,813.84
Health and sanitation,	—	—	—	—
Highways,	—	18.00	—	—
Charities,	—	21.00	61.00	58.10
Soldiers' benefits,	244.00	108.00	120.00	252.00
Education,	195.00	55.20	—	12.50
Libraries,	9.23	.82	.21	—
Recreation,	—	—	—	—
Unclassified,	—	—	4.20	.50
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>174.98</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	174.98
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>8.42</i>	<i>—</i>
<i>Interest,</i>	<i>114.64</i>	<i>28.07</i>	<i>34.84</i>	<i>35.30</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	95.53	—	34.84	—
All other,	19.11	28.07	—	35.30
NON-REVENUE.	\$1,114.98	\$1,116.87	\$1,311.58	\$5,198.98
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	—	571.17	4,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>571.17</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	189.11	—	—	56.22
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	189.11	—	—	56.22
Refunds,	209.20	—	—	30.03
Agency, trust, and investment,	716.57	1,116.87	740.41	619.73
<i>Taxes and licenses for State,</i>	<i>400.00</i>	<i>640.00</i>	<i>400.00</i>	<i>400.00</i>
<i>Taxes for county,</i>	<i>245.40</i>	<i>476.87</i>	<i>340.41</i>	<i>219.73</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>73.17</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$4,739.41	\$6,441.70	\$4,477.13	\$8,852.67
Premiums,	—	—	571.17	4,500.00
Municipal indebtedness,	—	—	—	76.25
Transfers and refunds,	398.41	—	—	619.73
Agency, trust, and investment,	716.57	1,116.87	740.41	—
Total receipts,	\$6,854.39	\$7,558.57	\$5,788.71	\$14,048.66
Balance on hand, including funds,	1,268.74	2,887.70	1,800.88	120.93
GRAND TOTAL,	\$7,123.13	\$10,446.27	\$7,589.59	\$14,169.59

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 60.

PAYMENTS.	Goshen POPULATION 279	Washington POPULATION 277	Alford POPULATION 275	Mashpee POPULATION 270
Maintenance,	\$4,794.44	\$5,328.73	\$4,407.76	\$7,390.07
<i>Departmental,</i>	<i>4,788.44</i>	<i>5,291.13</i>	<i>4,381.84</i>	<i>7,190.79</i>
General government,	326.56	351.58	406.77	993.91
Protection of persons and property,	21.63	99.76	15.25	2,175.37
Health and sanitation,	90.15	49.15	65.00	264.91
Highways,	1,272.05	1,651.68	703.93	926.58
Charities,	173.65	358.74	368.30	472.69
Soldiers' benefits,	309.00	72.00	85.00	247.00
Education,	2,386.72	2,548.47	2,641.74	1,992.43
Libraries,	166.68	16.65	61.30	41.10
Recreation,	—	—	—	—
Unclassified,	40.00	143.10	34.55	76.80
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>156.68</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	156.68
Cemeteries,	8.00	37.60	25.92	42.60
Administration of trust funds,	—	—	—	—
Interest,	108.30	—	.69	378.09
Loans, general purposes,	108.30	—	.69	378.09
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Outlays,	100.00	1,176.00	991.05	—
<i>Departmental,</i>	<i>100.00</i>	<i>1,176.00</i>	<i>991.05</i>	<i>—</i>
General government,	—	—	164.00	—
Protection of persons and property,	100.00	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	1,176.00	827.05	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	400.00	—	127.16	3,298.68
From sinking funds,	—	—	—	—
From revenue and other sources,	400.00	—	—	700.00
Bonds refunded, current year,	—	—	—	2,500.00
Temporary loans (including tax loans),	—	—	—	98.68
Warrants or orders, previous years,	—	—	127.16	—
Transfers,	189.11	—	—	56.22
To sinking funds from revenue,	—	—	—	—
To sinking funds from premiums,	—	—	—	—
All other,	189.11	—	—	56.22
Refunds,	209.30	—	—	30.03
Agency, trust, and investment,	791.53	1,116.57	749.33	619.73
Taxes and licenses for State,	400.00	640.00	400.00	400.00
Taxes for county,	245.40	476.67	340.41	219.73
Expenditures for grade crossings,	—	—	—	—
Sinking and other permanent funds,	148.13	—	8.92	—
All other,	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$4,902.74	\$5,328.73	\$4,408.45	\$7,768.16
Permanent debt (except from sinking funds),	400.00	—	—	700.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	100.00	1,176.00	991.05	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	—	127.16	2,598.68
Transfers (except to sinking funds) and	—	—	—	—
refunds,	398.41	—	—	76.25
Agency, trust, and investment,	791.53	1,116.57	749.33	619.73
Total payments,	\$6,592.68	\$7,621.30	\$6,275.99	\$11,762.82
Balance on hand, including funds,	530.45	2,824.67	813.40	2,406.76
GRAND TOTAL,	\$7,123.13	\$10,445.97	\$7,089.39	\$14,169.58

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 61.

RECEIPTS.	Shutesbury POPULATION 267	Monroe POPULATION 246	Peru POPULATION 237	Montgomery POPULATION 217
REVENUE.	\$5,139.97	\$5,089.49	\$4,642.05	\$5,073.66
General.	5,632.28	4,935.99	4,442.55	4,931.66
<i>Taxes.</i>	<i>4,226.80</i>	<i>2,755.78</i>	<i>2,652.06</i>	<i>3,015.14</i>
Property and poll,	4,226.80	2,748.26	2,652.06	3,015.14
Corporation, bank, etc.,	—	7.46	—	—
<i>Licenses and permits.</i>	—	—	—	4.00
<i>Fines and forfeits.</i>	70.00	—	—	—
<i>Grants and gifts.</i>	<i>1,326.68</i>	<i>2,230.27</i>	<i>1,790.49</i>	<i>1,962.58</i>
For expenses,	1,326.68	1,830.27	1,790.49	1,569.52
For outlays,	—	600.00	—	393.00
<i>All other.</i>	—	—	—	—
Commercial.	516.69	103.50	199.50	92.00
<i>Special assessments.</i>	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges.</i>	—	—	—	—
<i>Departmental.</i>	<i>455.78</i>	<i>75.00</i>	<i>199.50</i>	<i>48.00</i>
General government,	—	—	—	—
Protection of persons and property,	33.17	—	—	—
Health and sanitation,	175.71	—	—	—
Highways,	—	—	—	—
Charities,	192.84	—	—	—
Soldiers' benefits,	48.00	—	133.00	48.00
Education,	—	75.00	64.50	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	6.00	—	2.00	—
<i>Public service enterprises.</i>	<i>2.15</i>	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	2.15	—	—	—
<i>Cemeteries.</i>	—	—	—	—
<i>Interest.</i>	<i>58.88</i>	<i>28.50</i>	—	44.00
On sinking funds,	—	—	—	—
On trust and investment funds,	4.74	10.27	—	—
All other,	54.08	18.23	—	44.00
NON-REVENUE.	\$2,586.01	\$2,556.99	\$1,592.33	\$1,718.77
Offsets to outlays.	—	—	—	—
<i>Departmental.</i>	—	—	—	—
<i>Public service enterprises.</i>	—	—	—	—
<i>Cemeteries.</i>	—	—	—	—
Municipal indebtedness.	1,500.00	1,500.00	1,000.00	1,000.00
<i>Loans, general purposes.</i>	—	—	—	—
<i>Loans, public service enterprises.</i>	—	—	—	—
<i>Loans, cemeteries.</i>	—	—	—	—
<i>Bonds refunded, current year.</i>	—	—	—	—
<i>Temporary loans (including tax loans).</i>	<i>1,500.00</i>	<i>1,500.00</i>	<i>1,000.00</i>	<i>1,000.00</i>
<i>Unpaid warrants or orders, current year.</i>	—	—	—	—
<i>Premiums.</i>	—	—	—	—
Transfers.	—	145.77	—	—
<i>From sinking funds.</i>	—	—	—	—
<i>All other.</i>	—	145.77	—	—
Refunds.	—	—	—	36.81
Agency, trust, and investment.	1,086.01	911.22	592.33	681.96
<i>Taxes and licenses for State.</i>	<i>560.00</i>	<i>400.00</i>	<i>320.00</i>	<i>400.00</i>
<i>Taxes for county.</i>	<i>526.01</i>	<i>375.72</i>	<i>272.33</i>	<i>181.96</i>
<i>Reimbursements for grade crossings.</i>	—	—	—	—
<i>Sinking and other permanent funds.</i>	—	135.50	—	100.00
<i>All other.</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$6,139.97	\$5,089.49	\$4,642.05	\$5,073.66
Premiums,	—	—	—	—
Municipal indebtedness,	1,500.00	1,500.00	1,000.00	1,000.00
Transfers and refunds,	—	145.77	—	36.81
Agency, trust, and investment,	1,086.01	911.22	592.33	681.96
Total receipts,	\$8,725.98	\$7,646.48	\$6,234.38	\$6,792.43
<i>Balance on hand, including funds,</i>	<i>1,791.25</i>	<i>350.85</i>	<i>60.86</i>	<i>19.68</i>
GRAND TOTAL,	\$10,517.23	\$7,997.33	\$6,295.24	\$6,812.09

Graded According to Population of 1910 — Continued.

GROUP 61.

PAYMENTS.	Shutesbury POPULATION 267	Monroe POPULATION 246	Peru POPULATION 237	Montgomery POPULATION 217
Maintenance:	\$5,101.48	\$3,374.85	\$4,237.68	\$4,309.75
<i>Departmental,</i>	<i>6,076.01</i>	<i>3,374.85</i>	<i>4,237.68</i>	<i>4,309.75</i>
General government,	461.14	327.20	270.55	478.53
Protection of persons and property,	1,430.82	18.00	33.36	181.75
Health and sanitation,	260.43	51.90	28.15	63.75
Highways,	1,249.05	1,072.33	1,130.97	766.07
Charities,	387.11	—	4.00	150.00
Soldiers' benefits,	48.00	—	133.00	48.00
Education,	2,054.01	1,888.42	2,255.68	2,426.90
Libraries,	73.40	—	13.40	47.80
Recreation,	17.00	—	—	—
Unclassified,	95.05	17.00	368.57	46.95
<i>Public service enterprises,</i>	<i>4.48</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	4.42	—	—	—
<i>Cemeteries,</i>	<i>\$1.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	22.79	63.75	60.23	109.00
<i>Loans, general purposes,</i>	<i>22.79</i>	<i>63.75</i>	<i>60.23</i>	<i>109.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	—	804.60	100.00	472.35
<i>Departmental,</i>	<i>—</i>	<i>804.60</i>	<i>100.00</i>	<i>472.35</i>
General government,	—	—	—	79.70
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	804.60	100.00	392.65
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,500.00	1,750.00	1,104.00	1,100.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>250.00</i>	<i>100.00</i>	<i>100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,500.00</i>	<i>1,500.00</i>	<i>1,000.00</i>	<i>1,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>4.00</i>	<i>—</i>
Transfers,	—	145.77	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>145.77</i>	<i>—</i>	<i>—</i>
Refunds,	—	—	—	36.81
Agency, trust, and investment,	1,090.75	775.72	592.33	681.96
<i>Taxes and licenses for State,</i>	<i>560.00</i>	<i>400.00</i>	<i>520.00</i>	<i>400.00</i>
<i>Taxes for county,</i>	<i>526.01</i>	<i>375.72</i>	<i>272.33</i>	<i>181.96</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4.74</i>	<i>—</i>	<i>—</i>	<i>100.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$6,124.22	\$3,438.60	\$4,297.91	\$4,318.75
Permanent debt (except from sinking funds),	—	250.00	100.00	100.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	—	804.60	100.00	472.35
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,500.00	1,500.00	1,004.00	1,000.00
Transfers (except to sinking funds) and refunds,	—	145.77	—	36.81
Agency, trust, and investment,	1,090.75	775.72	592.33	681.96
Total payments,	\$8,714.97	\$6,914.69	\$6,094.24	\$6,609.87
Balance on hand, including funds,	1,802.26	1,082.64	201.00	202.22
GRAND TOTAL,	\$10,517.23	\$7,997.33	\$6,295.24	\$6,812.09

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 62.

RECEIPTS.	Tolland POPULATION 180	Gay Head POPULATION 162	Gosnold POPULATION 152	Holland POPULATION 145
REVENUE.	\$5,444.48	\$2,062.90	\$2,806.58	\$3,151.65
General,	5,169.71	1,987.52	2,574.70	2,858.76
<i>Taxes,</i>	<i>2,873.01</i>	<i>405.08</i>	<i>2,208.67</i>	<i>1,349.74</i>
Property and poll,	2,873.01	390.39	2,014.92	1,348.75
Corporation, bank, etc.,	—	14.69	193.65	.99
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>21.00</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>17.48</i>
<i>Grants and gifts,</i>	<i>2,296.70</i>	<i>1,468.44</i>	<i>343.13</i>	<i>1,491.60</i>
For expenses,	718.30	1,462.44	343.13	1,191.60
For outlays,	1,578.40	—	—	300.00
All other,	—	—	—	—
Commercial,	274.74	175.38	231.88	292.89
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>110.00</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>242.64</i>	<i>65.38</i>	<i>.60</i>	<i>241.08</i>
General government,	12.00	—	—	—
Protection of persons and property,	5.00	—	—	—
Health and sanitation,	—	—	—	—
Highways,	3.35	—	—	—
Charities,	3.00	—	—	—
Soldiers' benefits,	216.00	48.00	—	200.00
Education,	—	17.38	—	18.58
Libraries,	3.29	—	.60	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	22.50
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>223.20</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	223.20	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>32.10</i>	<i>—</i>	<i>8.08</i>	<i>51.81</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	.18	—	—	51.81
All other,	31.92	—	8.08	—
NON-REVENUE.	\$732.15	\$291.00	\$2,251.03	\$930.51
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	150.00	—	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>150.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	60.91
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	—	60.91
Refunds,	33.79	.61	—	6.47
Agency, trust, and investment,	698.36	140.39	2,251.03	863.13
<i>Taxes and licenses for State,</i>	<i>180.00</i>	<i>80.00</i>	<i>1,280.00</i>	<i>240.00</i>
<i>Taxes for county,</i>	<i>218.36</i>	<i>60.39</i>	<i>971.03</i>	<i>109.18</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>513.95</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$5,444.45	\$2,062.90	\$2,806.58	\$3,151.65
Premiums,	—	—	—	—
Municipal indebtedness,	—	150.00	—	—
Transfers and refunds,	33.79	.61	—	67.38
Agency, trust, and investment,	698.36	140.39	2,251.03	863.13
Total receipts,	\$6,176.60	\$2,353.90	\$5,057.61	\$4,082.16
Balance on hand, including funds,	—	1,051.69	1,585.03	4,224.15
GRAND TOTAL,	\$6,176.60	\$8,405.59	\$6,642.64	\$8,306.31

Graded According to Population of 1910 — Continued.

GROUP 62.

PAYMENTS.	Tolland POPULATION 180	Gay Head POPULATION 162	Gosnold POPULATION 152	Holland POPULATION 145
Maintenance,	\$4,088.21	\$1,944.11	\$1,771.33	\$2,666.09
<i>Departmental,</i>	4,088.21	1,944.11	1,070.01	2,645.71
General government,	321.16	238.43	403.72	274.05
Protection of persons and property,	46.85	—	40.75	37.70
Health and sanitation,	109.50	16.00	29.66	53.00
Highways,	1,345.72	34.03	325.87	581.04
Charities,	74.50	—	—	105.26
Soldiers' benefits,	228.00	44.00	—	220.00
Education,	1,924.73	1,578.71	801.55	1,270.21
Libraries,	5.00	—	59.46	73.22
Recreation,	—	—	—	1.78
Unclassified,	27.75	32.94	9.00	29.45
<i>Public service enterprises,</i>	—	—	86.52	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	86.32	—
<i>Cemeteries,</i>	5.00	—	15.00	20.38
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	—	3.84	241.03	72.00
<i>Loans, general purposes,</i>	—	3.84	157.50	72.00
<i>Loans, public service enterprises,</i>	—	—	83.53	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	624.41	—	—	498.24
<i>Departmental,</i>	624.41	—	—	498.24
General government,	—	—	—	98.96
Protection of persons and property,	—	—	—	50.00
Health and sanitation,	—	—	—	—
Highways,	624.41	—	—	304.99
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	44.29
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	388.02	150.00	747.50	200.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	—	747.50	200.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	—	150.00	—	—
<i>Warrants or orders, previous years,</i>	388.02	—	—	—
Transfers,	—	—	—	60.91
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	—	—	—	60.91
Refunds,	33.79	.61	—	6.47
Agency, trust, and investment,	698.54	140.39	2,251.03	1,832.43
<i>Taxes and licenses for State,</i>	480.00	80.00	1,280.00	240.00
<i>Taxes for county,</i>	218.36	60.39	971.03	109.18
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	.18	—	—	1,483.25
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$4,088.21	\$1,947.95	\$2,012.36	\$2,738.09
Permanent debt (except from sinking funds),	—	—	747.50	200.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	624.41	—	—	498.24
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	388.02	150.00	—	—
Transfers (except to sinking funds) and	—	—	—	—
refunds,	33.79	.61	—	67.38
Agency, trust, and investment,	698.54	140.39	2,251.03	1,832.43
Total payments,	\$5,832.97	\$2,238.95	\$5,010.89	\$5,336.14
Balance on hand, including funds,	343.63	1,166.64	1,631.75	2,970.17
GRAND TOTAL,	\$6,176.60	\$3,405.59	\$6,642.64	\$8,306.31

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 63.

RECEIPTS.	Mount Washington POPULATION 110	New Ashford POPULATION 92
REVENUE.	\$2,383.81	\$2,065.28
General,	2,294.81	1,890.28
Taxes,	1,149.78	1,077.38
Property and poll, Corporation, bank, etc.,	1,149.78	1,077.38
Licenses and permits, Fines and forfeits,	2.00	—
Grants and gifts,	1,143.03	812.90
For expenses,	773.98	662.90
For outlays,	369.05	150.00
All other,	—	—
Commercial,	89.00	175.00
Special assessments, To meet expenses,	—	—
To meet outlays,	—	—
Privileges,	—	—
Departmental, General government,	28.00	175.00
Protection of persons and property, Health and sanitation,	20.00	—
Highways,	6.00	2.00
Charities,	—	—
Soldiers' benefits,	—	173.00
Education,	—	—
Libraries,	—	—
Recreation,	—	—
Unclassified,	—	—
Public service enterprises, Electric light,	—	—
Water,	—	—
All other,	—	—
Cemeteries,	—	—
Interest,	63.00	—
On sinking funds,	—	—
On trust and investment funds,	63.00	—
All other,	—	—
NON-REVENUE.	\$376.16	\$1,535.81
Offsets to outlays,	—	1,000.00
Departmental,	—	1,000.00
Public service enterprises, Cemeteries,	—	—
Municipal indebtedness,	—	300.00
Loans, general purposes,	—	—
Loans, public service enterprises,	—	—
Loans, cemeteries,	—	—
Bonds refunded, current year,	—	—
Temporary loans (including tax loans),	—	300.00
Unpaid warrants or orders, current year,	—	—
Premiums,	—	—
Transfers,	—	—
From sinking funds,	—	—
All other,	—	—
Refunds,	—	7.73
Agency, trust, and investment,	376.16	228.08
Taxes and licenses for State,	240.00	180.00
Taxes for county,	136.16	68.08
Reimbursements for grade crossings,	—	—
Sinking and other permanent funds,	—	—
All other,	—	—
RECAPITULATION.		
Revenue and offsets to outlays,	\$2,383.81	\$3,065.28
Premiums,	—	—
Municipal indebtedness,	—	300.00
Transfers and refunds,	—	7.73
Agency, trust, and investment,	376.16	228.08
Total receipts,	\$2,759.97	\$3,601.09
Balance on hand, including funds,	1,652.87	1,074.26
GRAND TOTAL,	\$4,412.84	\$4,675.35

Graded According to Population of 1910 — Continued.

GROUP 63.

PAYMENTS.	Mount Washington POPULATION 110	New Ashford POPULATION 92
Maintenance,	\$3,142.83	\$1,794.42
<i>Departmental,</i>	<i>3,134.83</i>	<i>1,794.42</i>
General government,	275.32	239.02
Protection of persons and property,	38.70	13.50
Health and sanitation,	3.50	29.90
Highways,	1,169.50	368.97
Charities,	189.25	—
Soldiers' benefits,	—	89.00
Education,	1,386.81	1,019.58
Libraries,	—	20.00
Recreation,	—	—
Unclassified,	71.75	14.45
<i>Public service enterprises,</i>	—	—
Electric light,	—	—
Water,	—	—
All other,	—	—
<i>Cemeteries,</i>	<i>8.00</i>	—
<i>Administration of trust funds,</i>	—	—
Interest,	—	53.89
<i>Loans, general purposes,</i>	—	<i>53.89</i>
<i>Loans, public service enterprises,</i>	—	—
<i>Loans, cemeteries,</i>	—	—
Outlays,	471.24	1,447.72
<i>Departmental,</i>	<i>471.24</i>	<i>1,447.72</i>
General government,	—	—
Protection of persons and property,	—	—
Health and sanitation,	—	—
Highways,	471.24	1,447.72
Charities,	—	—
Education,	—	—
Libraries,	—	—
Recreation,	—	—
Unclassified,	—	—
<i>Public service enterprises,</i>	—	—
Electric light,	—	—
Water,	—	—
All other,	—	—
<i>Cemeteries,</i>	—	—
Municipal indebtedness,	—	350.00
<i>From sinking funds,</i>	—	—
<i>From revenue and other sources,</i>	—	<i>150.00</i>
<i>Bonds refunded, current year,</i>	—	—
<i>Temporary loans (including tax loans),</i>	—	<i>200.00</i>
<i>Warrants or orders, previous years,</i>	—	—
Transfers,	—	—
<i>To sinking funds from revenue,</i>	—	—
<i>To sinking funds from premiums,</i>	—	—
<i>All other,</i>	—	—
Refunds,	—	7.73
Agency, trust, and investment,	376.16	228.08
<i>Taxes and licenses for State,</i>	<i>240.00</i>	<i>160.00</i>
<i>Taxes for county,</i>	<i>136.16</i>	<i>68.08</i>
<i>Expenditures for grade crossings,</i>	—	—
<i>Sinking and other permanent funds,</i>	—	—
<i>All other,</i>	—	—
RECAPITULATION.		
Maintenance and interest,	\$3,142.83	\$1,853.31
Permanent debt (except from sinking funds),	—	150.00
Sinking fund requirements from revenue,	—	—
Premiums paid to sinking funds,	—	—
Outlays,	471.24	1,447.72
Permanent debt from sinking funds,	—	—
Bonds refunded, current year,	—	—
Temporary loans,	—	200.00
Transfers (except to sinking funds) and refunds,	—	7.73
Agency, trust, and investment,	376.16	228.08
Total payments,	\$3,990.23	\$3,886.84
Balance on hand, including funds,	422.61	788.61
GRAND TOTAL,	\$4,412.84	\$4,675.35

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATES FOR 250 TOWNS.

RECEIPTS.											POPULATION 417,205
REVENUE.											\$9,047,596.58
General,											7,491,603.55
<i>Taxes,</i>											6,764,369.52
Property and poll,											5,882,877.86
Corporation, bank, etc.,											881,481.66
<i>Licenses and permits,</i>											100,593.87
<i>Fines and forfeits,</i>											25,154.47
<i>Grants and gifts,</i>											601,287.97
For expenses,											468,901.43
For outlays,											132,386.54
<i>All other,</i>											207.72
Commercial,											1,555,993.03
<i>Special assessments,</i>											58,056.09
To meet expenses,											48,102.74
To meet outlays,											9,953.35
<i>Privileges,</i>											133,476.44
<i>Departmental,</i>											626,451.25
General government,											44,168.05
Protection of persons and property,											146,581.07
Health and sanitation,											3,024.01
Highways,											27,102.94
Charities,											151,889.07
Soldiers' benefits,											176,092.12
Education,											54,632.00
Libraries,											5,453.35
Recreation,											4,022.95
Unclassified,											13,485.69
<i>Public service enterprises,</i>											519,245.20
Electric light,											120,569.66
Water,											393,021.50
All other,											5,654.04
<i>Cemeteries,</i>											18,434.37
<i>Interest,</i>											200,329.68
On sinking funds,											16,356.86
On trust and investment funds,											118,518.75
All other,											65,454.07
NON-REVENUE.											\$7,676,597.66
Offsets to outlays,											301,516.34
<i>Departmental,</i>											275,248.42
<i>Public service enterprises,</i>											25,457.92
<i>Cemeteries,</i>											810.00
Municipal indebtedness,											5,216,846.41
<i>Loans, general purposes,</i>											779,267.13
<i>Loans, public service enterprises,</i>											585,750.00
<i>Loans, cemeteries,</i>											—
<i>Bonds refunded, current year,</i>											62,177.15
<i>Temporary loans (including tax loans),</i>											3,743,879.25
<i>Unpaid warrants or orders, current year,</i>											34,617.95
<i>Premiums,</i>											11,154.93
Transfers,											194,662.57
<i>From sinking funds,</i>											47,812.42
<i>All other,</i>											146,850.15
Refunds,											74,897.20
Agency, trust, and investment,											1,888,675.14
<i>Taxes and licenses for State,</i>											989,068.80
<i>Taxes for county,</i>											551,440.88
<i>Reimbursements for grade crossings,</i>											2,800.00
<i>Sinking and other permanent funds,</i>											330,920.90
<i>All other,</i>											14,449.56
RECAPITULATION.											
Revenue and offsets to outlays,											\$9,349,112.92
Premiums,											11,154.93
Municipal indebtedness,											5,205,691.48
Transfers and refunds,											269,559.77
Agency, trust, and investment,											1,888,675.14
<i>Total receipts,</i>											\$16,724,194.24
Balance on hand, including funds,											1,572,881.65
GRAND TOTAL,											\$18,297,075.89

1 Includes \$79.11 used for payment of interest.

Graded According to Population of 1910 — Concluded.

AGGREGATES FOR 250 TOWNS.

PAYMENTS.		POPULATION 417,205
Maintenance,		\$7,136,607.43
<i>Departmental,</i>		<i>6,751,317.75</i>
General government,		597,174.27
Protection of persons and property,		832,224.93
Health and sanitation,		158,483.66
Highways,		1,419,684.38
Charities,		545,124.09
Soldiers' benefits,		197,242.73
Education,		2,663,887.39
Libraries,		160,004.00
Recreation,		58,027.27
Unclassified,		119,465.03
<i>Public service enterprises,</i>		<i>312,839.83</i>
Electric light,		124,467.31
Water,		185,199.28
All other,		3,173.24
<i>Cemeteries,</i>		<i>69,464.13</i>
<i>Administration of trust funds,</i>		<i>2,985.72</i>
Interest,		386,287.87
<i>Loans, general purposes,</i>		<i>244,607.48</i>
<i>Loans, public service enterprises,</i>		<i>141,585.99</i>
<i>Loans, cemeteries,</i>		<i>194.40</i>
Outlays,		2,536,248.52
<i>Departmental,</i>		<i>1,861,935.14</i>
General government,		97,671.34
Protection of persons and property,		76,860.92
Health and sanitation,		61,543.08
Highways,		1,016,783.11
Charities,		7,217.89
Education,		472,412.84
Libraries,		14,426.93
Recreation,		103,930.17
Unclassified,		11,088.86
<i>Public service enterprises,</i>		<i>667,549.05</i>
Electric light,		58,997.98
Water,		607,697.90
All other,		853.17
<i>Cemeteries,</i>		<i>6,764.33</i>
Municipal indebtedness,		4,345,049.67
<i>From sinking funds,</i>		<i>47,812.42</i>
<i>From revenue and other sources,</i>		<i>1,701,983.87</i>
<i>Bonds refunded, current year,</i>		<i>66,877.15</i>
<i>Temporary loans (including tax loans),</i>		<i>3,499,469.90</i>
<i>Warrants or orders, previous years,</i>		<i>28,906.33</i>
Transfers,		194,662.57
<i>To sinking funds from revenue,</i>		<i>42,707.65</i>
<i>To sinking funds from premiums,</i>		<i>282.60</i>
<i>All other,</i>		<i>151,672.32</i>
Refunds,		74,897.20
Agency, trust, and investment,		1,902,818.81
<i>Taxes and licenses for State,</i>		<i>989,063.80</i>
<i>Taxes for county,</i>		<i>551,440.88</i>
<i>Expenditures for grade crossings,</i>		<i>1,800.00</i>
<i>Sinking and other permanent funds,</i>		<i>346,064.67</i>
<i>All other,</i>		<i>14,449.56</i>
RECAPITULATION.		
Maintenance and interest,		\$7,522,895.30
Permanent debt (except from sinking funds),		¹ 701,983.87
Sinking fund requirements from revenue,		42,707.65
Premiums paid to sinking funds,		282.60
Outlays,		2,536,248.52
Permanent debt from sinking funds,		47,812.42
Bonds refunded, current year,		66,877.15
Temporary loans,		3,528,376.23
Transfers (except to sinking funds) and refunds,		226,569.52
Agency, trust, and investment,		1,902,818.81
Total payments,		\$16,576,572.07
Balance on hand, including funds,		1,720,503.82
GRAND TOTAL,		\$18,297,075.89

¹ Includes \$8,500 of debt paid from proceeds of sale of town farm.

DIVISION B.

INDEBTEDNESS.

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TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1913.*

TOWNS. (Population under 5,000)	Totals	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Tax	Other	
Hingham,	\$70,372.20	\$70,372.20	-	-	-	\$20,000.00	-	-
Ludlow,	61,000.00	41,000.00	-	-	-	30,000.00	-	-
Lexington,	366,150.00	144,350.00	-	\$191,800.00	-	-	-	-
South Hadley,	134,850.00	134,850.00	-	-	-	-	-	-
Walpole,	240,668.36	101,140.00	-	89,100.00	-	50,000.00	-	\$428.36
Canton,	166,240.17	31,000.00	\$11,240.17	74,000.00	-	50,000.00	-	-
Mason,	29,000.00	2,000.00	-	27,000.00	-	-	-	-
Millbury,	66,865.62	64,030.00	2,835.00	-	-	-	-	-
Barnstable,	102,750.00	82,750.00	-	-	-	20,000.00	-	-
Uxbridge,	113,444.89	35,940.85	100.00	74,500.00	-	-	-	-
Dartmouth,	69,628.58	69,000.00	-	-	-	-	-	-
Provincetown,	110,150.00	2,100.00	18,000.00	75,600.00	-	14,450.00	-	-
Randolph,	203,400.00	58,500.00	-	114,900.00	-	30,000.00	-	-
Dudley,	100,000.00	-	-	100,000.00	-	10,000.00	-	-
Rockport,	109,034.11	15,000.00	-	84,000.00	-	10,000.00	-	-
Warren,	15,620.00	5,620.00	-	-	-	-	-	-
Lee,	37,000.00	36,000.00	-	-	-	1,000.00	-	-
Wareham,	30,180.00	30,180.00	-	-	-	5,000.00	-	-
Foxborough,	5,000.00	-	-	-	-	-	-	-
Templeton,	30,800.00	13,600.00	-	17,200.00	-	-	-	-
Tewksbury,	12,000.00	6,000.00	-	-	-	6,000.00	-	15.75
Williamstown,	12,415.75	12,400.00	-	-	-	-	-	-
Dalton,	-	-	-	-	-	-	-	-
Hardwick,	28,000.00	28,000.00	-	-	-	-	-	-
Agawam,	183,000.00	43,000.00	-	140,000.00	-	-	-	-
Medfield,	7,490.00	4,200.00	-	-	-	-	-	-
Dracut,	23,044.76	13,000.00	3,290.00	-	-	10,000.00	-	44.76
East Bridgewater,	200,006.37	40,700.00	-	149,250.00	-	10,000.00	-	56.37
Oxford,	66,790.00	38,790.00	-	-	-	28,000.00	-	-
Leicester,	71,900.00	66,900.00	-	-	-	5,000.00	-	-
Falmouth,	260,500.00	37,500.00	-	223,000.00	-	-	-	-
Sutton,	12,500.00	12,000.00	500.00	-	-	-	-	-
North Brookfield,	57,250.00	2,250.00	-	43,000.00	-	12,000.00	-	-
Lenox,	101,700.00	101,700.00	-	-	-	-	-	-
Nantucket,	53,538.41	53,538.41	-	-	-	-	-	-
Barre,	20,700.00	8,000.00	700.00	12,000.00	-	-	-	-

TOWNS UNDER 5,000 POPULATION.

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[illegible]

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1913 — Continued.*

TOWNS. (Population under 5,000)	Totals	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Tax	Other	
Upton,	\$7,600 00	\$7,600 00	-	-	-	-	-	-
Bechtown,	8,500 00	1,500 00	-	-	-	87,000 00	-	-
Charlton,	7,000 00	7,000 00	-	-	-	6,500 00	-	-
Avon,	34,500 00	6,500 00	-	\$23,500 00	-	2,500 00	-	-
Reheboth,	-	-	-	-	-	-	-	-
Haley,	33,375 00	32,000 00	\$1,375 00	-	-	-	-	-
Hadley,	61,100 00	7,100 00	-	50,000 00	-	4,000 00	-	-
Swansea,	16,000 00	16,000 00	-	-	-	-	-	-
Georgetown,	17,000 00	2,000 00	-	15,000 00	-	-	-	-
Sturbridge,	5,484 44	1,500 00	-	-	-	4,000 00	-	\$64 44
Simsbury,	33,300 00	5,000 00	-	20,300 00	-	8,000 00	-	4,935 53
Stockbridge,	79,955 58	75,000 00	-	-	-	-	-	-
Dennis,	16,187 98	8,046 12	-	-	-	7,000 00	-	1,121 86
Wilmington,	17,480 00	480 00	-	-	-	8,000 00	-	253 97
Hanson,	17,083 97	-	1,800 00	-	-	15,000 00	-	117 19
Sheffield,	1,117 19	1,000 00	-	-	-	-	-	-
Townsend,	7,400 00	2,500 00	-	-	-	-	-	-
Hamilton,	21,540 00	11,940 00	-	-	-	4,900 00	-	-
Southborough,	31,500 00	31,500 00	-	-	-	10,000 00	-	-
Rutland,	40,700 00	17,700 00	-	15,000 00	-	8,000 00	-	-
Wrentham,	68,540 96	6,740 96	-	61,800 00	-	-	-	-
Corral,	1,853 36	1,200 00	-	-	-	3,500 00	-	653 36
Marshall,	19,500 00	16,000 00	-	-	-	-	-	-
Raynham,	-	-	-	-	-	-	-	-
Northborough,	1,500 00	-	-	1,500 00	-	-	-	-
Bellingham,	12,500 00	10,500 00	-	-	-	2,000 00	-	-
Acushnet,	9,500 00	9,500 00	-	-	-	-	-	-
Duxbury,	15,000 00	15,000 00	-	-	-	-	-	-
Sandwich,	34,900 00	21,600 00	-	-	-	-	-	-
Ashland,	94,000 00	21,600 00	-	-	-	13,000 00	-	-
Orange,	17,584 86	12,500 00	84 86	-	-	8,000 00	-	-
Salisbury,	21,800 00	5,000 00	-	52,400 00	-	6,000 00	-	-
Northfield,	46,900 00	42,400 00	-	-	-	4,500 00	-	-
Boxborough,	21,000 00	15,960 00	-	-	-	6,000 00	-	-
Buckland,	19,000 00	19,000 00	-	-	-	-	-	-
Chatham,	2,160 00	660 00	-	-	-	1,500 00	-	-

TOWNS UNDER 5,000 POPULATION.

[illegible]

Dana,	11,850.00	5,850.00	-	-	6,000.00	-	-	-
Leverett,	-	-	-	-	-	-	-	-
Boxford,	-	-	-	-	-	-	-	157.80
Blandford,	11,582.80	9,100.00	-	-	2,325.00	-	-	-
Boylston,	12,300.00	-	500.00	-	2,500.00	-	-	-
Truro,	1,767.00	-	707.00	-	1,000.00	-	-	-
Richmond,	6,248.47	5,000.00	-	-	-	-	-	1,248.47
Hampden,	5,000.00	-	-	-	5,000.00	-	-	-
New Salem,	150.00	150.00	-	-	-	-	-	-
Cumington,	2,250.00	250.00	-	-	2,000.00	-	-	-
Brewster,	16,400.00	15,200.00	1,200.00	-	-	-	-	-
Egremont,	-	-	-	-	-	-	-	-
Burlington,	-	-	-	-	-	-	-	-
Worthington,	40.18	-	-	-	-	-	-	40.18
Sandisfield,	5,002.70	4,470.00	-	-	-	-	-	532.70
Plympton,	4,800.00	2,800.00	-	-	2,000.00	-	-	-
Oakham,	-	-	-	-	-	-	-	-
Carlisle,	5,000.00	5,000.00	-	-	-	-	-	-
Halifax,	12,000.00	5,000.00	-	-	7,000.00	-	-	-
Chesterfield,	2,000.00	2,000.00	-	-	-	-	-	-
Eastham,	8,000.00	6,000.00	-	-	2,000.00	-	-	-
Savoy,	3,000.00	-	-	-	3,000.00	-	-	-
Wendell,	142.39	-	-	-	-	-	-	142.39
Otis,	1,632.25	600.00	1,032.25	-	-	-	-	-
Warwick,	-	-	-	-	-	-	-	-
Felham,	4,600.00	4,600.00	-	-	-	-	-	-
Hancock,	200.00	-	200.00	-	-	-	-	-
New Braintree,	2,975.00	500.00	475.00	-	2,000.00	-	-	-
Rowe,	4,459.93	2,250.00	-	-	1,000.00	-	-	609.93
Greenwich,	1,500.00	-	500.00	-	1,000.00	-	-	-
West Tisbury,	1,439.99	-	-	-	-	-	-	1,439.99
Phillipston,	-	-	-	-	-	-	-	-
Hawley,	129.42	-	-	-	-	-	-	129.42
Westhampton,	-	-	-	-	-	-	-	-
Paxton,	6,400.00	1,000.00	-	-	500.00	-	5,000.00	-
Dunstable,	2,200.00	2,200.00	-	-	-	-	-	-
Plainfield,	3,000.00	1,700.00	-	-	1,300.00	-	-	-
Windsor,	-	-	-	-	-	-	-	-
Florida,	1,900.00	-	-	-	-	-	-	-
Monterey,	4,000.00	1,900.00	-	-	-	-	-	-
			4,000.00	-				

¹ In anticipation of State Highway reimbursement.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1913 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Tax	Other	
Tyringham,	\$2,100.00	\$2,100.00	-	-	-	-	-	\$12.00
Leyden,	2,019.00	2,000.00	-	-	-	\$1,800.00	-	836.37
Middlefield,	1,800.00	-	-	-	-	-	-	-
Heath,	836.37	-	-	-	-	-	-	-
Wales,	-	-	-	-	-	-	-	-
Prescott,	1,200.00	-	-	-	-	1,200.00	-	-
Boxborough,	373.91	-	\$200.00	-	-	-	-	173.91
Chilmark,	2,505.99	2,391.00	-	-	-	-	-	114.99
Goheen,	1,526.61	1,526.61	-	-	-	-	-	-
Washington,	-	-	-	-	-	-	-	-
Alford,	921.17	-	-	-	-	-	1 \$350.00	571.17
Mashpee,	8,500.00	4,000.00	-	-	-	4,500.00	-	-
Shutesbury,	-	500.00	-	-	-	-	-	-
Monroe,	500.00	500.00	-	-	-	-	-	-
Peru,	500.00	500.00	-	-	-	-	-	-
Montgomery,	1,300.00	1,300.00	-	-	-	-	-	-
Tolland,	-	-	-	-	-	-	-	-
Gay Head,	-	-	-	-	-	-	-	-
Genoid,	4,732.50	3,000.00	-	\$1,732.50	-	-	-	-
Holland,	1,400.00	1,400.00	-	-	-	-	-	-
Mount Washington, New Ashford,	-	900.00	-	-	-	100.00	-	-
250 Towns,	1,000.00	-	-	-	-	-	-	-
	\$2,219,133.44	\$3,476,179.06	\$101,179.56	\$3,606,244.50	\$4,700.00	\$363,365.00	\$35,425.00	\$35,045.32

1 Temporary borrowing from trust funds.

TABLE III. — *Relation of Indebtedness to Valuation — 1913.*

NOTE. The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1913, together with the supplemental assessment of December, 1913, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of tax loans, other temporary loans, such as those found in the towns of Mendon and Alford, and warrants or orders, is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 45 towns which showed no funded or fixed debt.

TOWNS. (Population under 5,000)	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1913	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 East Bridgewater, . . .	3,363	8.0	\$2,364,158	\$189,950.00	-	\$189,950.00
2 Littleton, . . .	1,229	7.3	1,200,487	87,538.00	-	87,538.00
3 Merrimac, . . .	2,202	6.9	1,286,043	88,700.00	-	88,700.00
4 Medway, . . .	2,696	6.9	1,728,955	118,560.59	-	118,560.59
5 Agawam, . . .	3,601	6.1	2,603,137	183,000.00	\$24,335.15	158,664.85
6 Russell, . . .	965	6.0	1,296,101	77,200.00	-	77,200.00
7 West Bridgewater, . . .	2,231	5.4	1,663,296	90,325.00	-	90,325.00
8 Millis, . . .	1,399	5.3	1,368,069	91,550.00	18,559.94	72,990.06
9 Pepperell, . . .	2,953	5.2	2,353,206	122,000.00	-	122,000.00
10 Tisbury, . . .	1,196	5.1	1,822,247	93,800.00	-	93,800.00
11 West Brookfield, . . .	1,327	4.9	948,661	46,870.00	-	46,870.00
12 Dudley, . . .	4,267	4.8	2,065,995	100,000.00	-	100,000.00
13 Holbrook, . . .	2,816	4.7	1,655,218	119,700.00	42,351.05	77,348.95
14 East Longmeadow, . . .	1,653	4.7	999,990	46,500.00	-	46,500.00
15 Wrentham, . . .	1,743	4.6	1,479,061	68,540.96	-	68,540.96
16 Plainville, . . .	1,385	4.3	1,038,464	44,327.30	-	44,327.30
17 Williamsburg, . . .	2,132	4.2	1,088,708	57,300.00	11,799.10	45,500.90
18 Billerica, . . .	2,789	4.2	3,476,398	216,560.00	71,601.79	144,958.21
29 Provincetown, . . .	4,369	4.1	2,360,919	95,700.00	-	95,700.00
20 Holden, . . .	2,147	4.0	1,868,028	75,100.00	-	75,100.00
11 Randolph, . . .	4,301	3.9	2,889,900	173,400.00	59,758.64	113,641.36
22 Lexington, . . .	4,918	3.9	8,669,218	336,150.00	-	336,150.00
23 Rutland, . . .	1,743	3.8	857,550	32,700.00	-	32,700.00
24 Bedford, . . .	1,231	3.7	1,806,920	67,050.00	-	67,050.00
25 Mattapoisett, . . .	1,233	3.6	1,853,287	66,000.00	-	66,000.00
26 Ayer, . . .	2,797	3.2	2,322,622	84,150.00	9,991.71	74,158.29
27 Douglas, . . .	2,152	3.2	1,319,188	42,000.00	-	42,000.00
28 South Hadley, . . .	4,894	3.1	3,302,123	134,850.00	31,140.53	103,709.47
29 Ashburnham, . . .	2,107	3.1	1,253,103	38,820.00	-	38,820.00
30 Longmeadow, . . .	1,084	3.0	2,530,485	92,850.00	15,826.47	77,023.53
31 Brookfield, . . .	2,204	3.0	1,400,187	42,467.50	-	42,467.50
32 Avon, . . .	2,013	3.0	1,079,697	32,000.00	-	32,000.00
33 Uxbridge, . . .	4,671	2.9	3,778,860	110,540.85	-	110,540.85
34 Northfield, . . .	1,642	2.8	1,497,091	42,400.00	-	42,400.00
35 Walpole, . . .	4,892	2.8	6,905,477	190,240.00	-	190,240.00
36 Ashland, . . .	1,682	2.7	1,944,927	52,400.00	-	52,400.00
37 Leicester, . . .	3,237	2.7	2,507,737	66,900.00	-	66,900.00
38 Rockport, . . .	4,211	2.5	3,921,970	99,000.00	-	99,000.00
39 North Brookfield, . . .	3,075	2.4	1,912,563	45,250.00	-	45,250.00
40 Chester, . . .	1,377	2.3	836,437	19,550.00	-	19,550.00
41 Falmouth, . . .	3,144	2.3	11,058,417	260,500.00	9,289.33	251,210.67
42 Erving, . . .	1,148	2.3	1,065,903	27,600.00	3,522.11	24,077.89
43 Lincoln, . . .	1,175	2.3	4,377,610	120,000.00	21,488.48	98,511.52
44 Millbury, . . .	4,740	2.2	2,991,518	66,865.00	-	66,865.00
45 Clarksburg, . . .	1,207	2.2	288,252	6,200.00	-	6,200.00
46 Hull, . . .	2,103	2.1	8,157,662	256,161.46	81,860.41	174,301.05
47 Marion, . . .	1,460	2.1	5,182,160	107,250.00	-	107,250.00
48 Hatfield, . . .	1,986	2.0	1,806,591	57,100.00	20,657.93	36,442.07
49 Brewster, . . .	631	2.0	813,065	16,400.00	-	16,400.00
50 Sharon, . . .	2,310	1.9	3,733,781	74,270.83	1,796.43	72,474.40
51 Hopkinton, . . .	2,452	1.9	1,817,901	51,836.00	16,764.42	35,071.58
52 Boylston, . . .	714	1.8	530,304	9,800.00	-	9,800.00
53 Oxford, . . .	3,361	1.8	2,148,908	38,790.00	-	38,790.00
54 Sterling, . . .	1,359	1.8	1,249,590	22,400.00	-	22,400.00
55 Stockbridge, . . .	1,933	1.8	4,261,240	75,000.00	-	75,000.00
56 Canton, . . .	4,797	1.8	6,597,140	116,240.17	-	116,240.17
57 Hadley, . . .	1,999	1.7	1,915,821	33,375.00	-	33,375.00
58 Westminster, . . .	1,353	1.7	995,850	17,225.00	-	17,225.00
59 West Boylston, . . .	1,270	1.7	951,053	15,900.00	-	15,900.00
60 Templeton, . . .	3,756	1.7	1,845,618	30,800.00	-	30,800.00
61 Southampton, . . .	870	1.6	529,630	8,720.00	-	8,720.00
62 Sudbury, . . .	1,120	1.6	1,404,145	23,000.00	-	23,000.00
63 Wellfleet, . . .	1,022	1.6	882,105	14,225.77	-	14,225.77
64 Sandwich, . . .	1,688	1.6	1,341,125	21,600.00	-	21,600.00
65 Mashpee, . . .	270	1.6	250,570	4,000.00	-	4,000.00
66 Monson, . . .	4,758	1.6	1,869,096	29,000.00	-	29,000.00
67 Groveland, . . .	2,253	1.5	1,242,350	20,600.00	1,779.40	18,820.60
68 Paxton, . . .	416	1.5	397,180	6,000.00	-	6,000.00
69 West Newbury, . . .	1,473	1.5	1,095,155	16,000.00	-	16,000.00
70 Southborough, . . .	1,745	1.5	2,159,097	31,500.00	-	31,500.00
71 Deerfield, . . .	2,209	1.4	2,508,286	35,800.00	-	35,800.00
72 Mendon, . . .	880	1.4	694,075	9,500.00	-	9,500.00

TABLE III. — *Relation of Indebtedness to Valuation — 1913 — Continued.*

Towns. (Population under 5,000)	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1913	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
73 New Ashford,	92	1.4	\$66,000	\$900.00	-	\$900.00
74 Lanesborough,	947	1.4	635,237	8,646.19	-	8,646.19
75 Dartmouth,	4,378	1.4	5,072,625	69,000.00	-	69,000.00
76 Georgetown,	1,958	1.3	1,274,970	17,000.00	-	17,000.00
77 Middleton,	1,129	1.3	918,199	12,100.00	-	12,100.00
78 Dana,	736	1.3	449,651	5,850.00	-	5,850.00
79 Essex,	1,621	1.3	1,257,356	15,960.00	-	15,960.00
80 Lee,	4,106	1.3	2,864,591	36,000.00	-	36,000.00
81 Holland,	145	1.2	112,892	1,400.00	-	1,400.00
82 Eastham,	518	1.2	490,728	6,000.00	-	6,000.00
83 Bourne,	2,474	1.2	7,654,950	93,400.00	-	93,400.00
84 Hubbardston,	1,073	1.2	788,678	9,600.00	-	9,600.00
85 Wayland,	2,206	1.2	3,036,500	68,500.00	\$32,075.24	36,424.76
86 Princeton,	818	1.2	1,491,188	17,800.00	-	17,800.00
87 Nantucket,	2,962	1.2	4,530,507	53,538.41	-	53,538.41
88 Kingston,	2,445	1.2	1,681,210	19,650.00	-	19,650.00
89 Stow,	1,115	1.2	1,123,298	13,000.00	-	13,000.00
90 North Reading,	1,059	1.2	920,188	10,600.00	-	10,600.00
91 Huntington,	1,473	1.1	699,245	8,000.00	-	8,000.00
92 Pelham,	467	1.1	402,845	4,600.00	-	4,600.00
93 Blandford,	717	1.1	803,194	9,100.00	-	9,100.00
94 Monterey,	388	1.1	356,540	4,000.00	-	4,000.00
95 Cheshire,	1,508	1.1	836,960	9,251.47	-	9,251.47
96 Rowe,	456	1.1	258,305	2,850.00	-	2,850.00
97 Bellingham,	1,696	1.1	953,695	10,500.00	-	10,500.00
98 Lenox,	3,060	1.1	9,377,923	101,700.00	-	101,700.00
99 Scituate,	2,482	1.1	5,564,905	60,200.00	-	60,200.00
100 Westport,	2,928	1.1	2,331,175	24,800.00	-	24,800.00
101 Sandisfield,	566	1.0	430,183	4,470.00	-	4,470.00
102 Lynnfield,	911	1.0	1,271,352	13,000.00	-	13,000.00
103 Auburn,	2,420	1.0	1,587,000	16,050.00	-	16,050.00
104 Lakeville,	1,141	1.0	1,161,885	11,650.00	-	11,650.00
105 Shrewsbury,	1,946	1.0	2,546,322	25,300.00	-	25,300.00
106 Hardwick,	3,524	1.0	2,851,240	28,000.00	-	28,000.00
107 Leyden,	363	1.0	206,255	2,000.00	-	2,000.00
108 Buckland,	1,573	1.0	1,423,141	19,000.00	5,231.47	13,768.53
109 Barnstable,	4,676	1.0	8,611,840	82,750.00	-	82,750.00
110 Carlsle,	551	1.0	499,895	5,000.00	217.89	4,782.11
111 Norton,	2,544	0.9	1,687,750	15,000.00	-	15,000.00
112 Ludlow,	4,948	0.9	4,409,092	41,000.00	-	41,000.00
113 Whately,	846	0.9	543,955	5,000.00	-	5,000.00
114 Sherborn,	1,428	0.9	2,318,810	20,575.00	-	20,575.00
115 Rowley,	1,368	0.9	2,297,674	19,940.00	-	19,940.00
116 Acushnet,	1,692	0.9	1,100,160	9,500.00	-	9,500.00
117 Yarmouth,	1,420	0.9	2,587,664	22,250.00	-	22,250.00
118 Plainfield,	406	0.9	199,147	1,700.00	-	1,700.00
119 Montgomery,	217	0.8	158,697	1,300.00	-	1,300.00
120 Sutton,	3,078	0.8	1,534,337	12,500.00	-	12,500.00
121 Barre,	2,957	0.8	2,635,705	20,700.00	-	20,700.00
122 Dighton,	2,235	0.8	1,381,511	10,761.00	-	10,761.00
123 Manchester,	2,673	0.8	16,762,754	130,000.00	-	130,000.00
124 Halifax,	550	0.8	655,416	5,000.00	-	5,000.00
125 Hingham,	4,965	0.8	9,322,708	70,372.20	-	70,372.20
126 Gill,	942	0.7	495,638	3,700.00	-	3,700.00
127 Richmond,	650	0.7	671,499	5,000.00	-	5,000.00
128 New Marlborough,	1,124	0.7	855,180	6,100.00	-	6,100.00
129 Goshen,	279	0.7	218,157	1,526.61	-	1,526.61
130 Nahant,	1,184	0.7	9,116,897	60,000.00	-	60,000.00
131 Chilmack,	282	0.6	372,110	2,391.00	-	2,391.00
132 Plympton,	561	0.6	435,918	2,800.00	-	2,800.00
133 Carver,	1,663	0.6	1,975,785	12,584.66	-	12,584.66
134 Freetown,	1,471	0.6	1,024,040	6,500.00	-	6,500.00
135 Harwich,	2,115	0.6	1,006,055	10,025.00	-	10,025.00
136 Hanover,	2,326	0.6	1,960,502	12,035.00	-	12,035.00
137 Newbury,	1,482	0.6	1,536,993	9,200.00	-	9,200.00
138 Westwood,	1,266	0.6	4,100,080	24,203.50	-	24,203.50
139 Dennis,	1,919	0.6	1,364,845	8,046.12	-	8,046.12
140 Upton,	2,071	0.6	1,302,175	7,600.00	-	7,600.00
141 Gosnold,	152	0.6	813,301	4,732.50	-	4,732.50
142 Chesterfield,	536	0.6	246,831	2,000.00	-	2,000.00
143 Tyngsboro,	382	0.6	367,454	2,100.00	-	2,100.00
144 Marshfield,	1,738	0.6	2,839,965	16,000.00	-	16,000.00
145 Ashfield,	959	0.6	803,997	4,450.00	-	4,450.00
146 Otis,	494	0.6	295,926	1,632.25	-	1,632.25
147 Wareham,	4,102	0.5	5,487,299	30,180.00	-	30,180.00
148 Bernardston,	741	0.5	553,411	3,000.00	-	3,000.00
149 Florida,	395	0.5	351,307	1,900.00	-	1,900.00
150 Westford,	2,851	0.5	2,240,876	12,000.00	-	12,000.00
151 Dracut,	3,461	0.5	2,520,971	13,000.00	-	13,000.00
152 Dunstable,	408	0.5	429,127	2,200.00	-	2,200.00
153 Conway,	1,230	0.5	827,039	4,000.00	-	4,000.00
154 Southwick,	1,020	0.5	861,970	4,041.82	-	4,041.82
155 Holliston,	2,711	0.5	2,020,970	9,415.56	-	9,415.56
156 Shirley,	2,139	0.4	1,267,793	5,700.00	-	5,700.00

TABLE III. — *Relation of Indebtedness to Valuation — 1913 — Concluded.*

Towns. (Population under 5,000)	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1913	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
157 Cohasset,	2,585	0.4	\$11,755,488	\$52,000.00	-	\$52,000.00
158 Medfield,	3,466	0.4	1,825,298	7,490.00	-	7,490.00
159 Tewksbury,	3,750	0.4	1,616,365	6,000.00	-	6,000.00
160 Swansea,	1,978	0.4	1,767,840	16,000.00	\$9,528.48	6,471.52
161 Salisbury,	1,668	0.3	1,429,640	5,000.00	-	5,000.00
162 Duxbury,	1,688	0.3	4,434,329	15,000.00	-	15,000.00
163 Oak Bluffs,	1,064	0.3	1,918,075	6,000.00	-	6,000.00
164 Hinsdale,	1,116	0.3	649,700	2,000.00	-	2,000.00
165 Peru,	287	0.3	165,240	500.00	-	500.00
166 Somerset,	2,798	0.3	1,662,815	5,000.00	-	5,000.00
167 Norwell,	1,410	0.3	1,157,345	3,300.00	-	3,300.00
168 Monroe,	240	0.3	176,934	500.00	-	500.00
169 Lancaster,	2,464	0.3	6,899,308	19,000.00	-	19,000.00
170 Charlemont,	1,001	0.3	561,400	1,500.00	-	1,500.00
171 Williamstown,	3,708	0.2	5,102,188	12,400.00	-	12,400.00
172 Orleans,	1,077	0.2	3,735,453	9,050.00	-	9,050.00
173 New Braintree,	464	0.2	423,169	975.00	-	975.00
174 Warren,	4,188	0.2	2,448,944	5,620.00	-	5,620.00
175 Seekonk,	2,397	0.2	1,754,570	4,000.00	-	4,000.00
176 Hamilton,	1,749	0.2	5,204,405	11,840.00	-	11,840.00
177 Pembroke,	1,336	0.2	1,097,252	2,460.00	-	2,460.00
178 Edgartown,	1,191	0.2	1,204,222	2,500.00	-	2,500.00
179 Groton,	2,155	0.2	4,355,865	9,000.00	-	9,000.00
180 Greenwich,	452	0.2	254,881	500.00	-	500.00
181 Sunderland,	1,047	0.2	621,143	1,200.00	-	1,200.00
182 Shelburne,	1,498	0.2	1,748,577	15,000.00	11,622.64	3,377.36
183 Truro,	655	0.2	413,045	767.00	-	767.00
184 Townsend,	1,761	0.2	1,369,604	2,500.00	-	2,500.00
185 Sturbridge,	1,957	0.2	932,000	1,500.00	-	1,500.00
186 Belchertown,	2,054	0.2	941,385	1,500.00	-	1,500.00
187 Tyngsborough,	829	0.2	679,129	1,050.00	-	1,050.00
188 Colrain,	1,741	0.2	792,740	1,200.00	-	1,200.00
189 Lunenburg,	1,393	0.1	1,383,114	2,000.00	-	2,000.00
190 Acton,	2,136	0.1	2,439,745	3,475.00	-	3,475.00
191 Ashby,	685	0.1	625,238	2,290.00	1,428.75	861.25
192 Enfield,	874	0.1	768,690	1,000.00	-	1,000.00
193 Norfolk,	960	0.1	1,197,570	1,500.00	-	1,500.00
194 Hanson,	1,854	0.1	1,451,530	1,800.00	-	1,800.00
195 Wilbraham,	2,332	0.1	1,232,244	1,308.40	-	1,308.40
196 Wenham,	1,010	0.1	3,026,750	3,000.00	-	3,000.00
197 Sneffield,	1,817	0.1	1,084,290	1,000.00	-	1,000.00
198 Northborough,	1,713	0.1	1,845,964	1,500.00	-	1,500.00
199 Cummington,	637	0.1	340,275	250.00	-	250.00
200 Boxborough,	317	0.1	293,483	200.00	-	200.00
201 Hancock,	465	0.1	394,935	200.00	-	200.00
202 Chatham,	1,564	1 -	1,349,540	650.00	-	650.00
203 Charlton,	2,032	1 -	1,297,322	500.00	-	500.00
204 New Salem,	639	1 -	304,820	150.00	-	150.00
205 Wilmington,	1,858	1 -	1,817,569	480.00	-	480.00
Totals,	378,164	-	\$426,674,313	\$7,224,883.12	\$502,627.36	\$6,722,255.76

1 Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1913 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments. These payments are shown in Table V, on page 283. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 136 to 263, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes, excepting in the town of Millis, where \$1,000 of water bonds were refunded.

TOWNS. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Hingham,	\$6,687.15	—	\$50,000.00	—	—	—	\$11,187.15	\$5,000.00	\$50,000.00	—	—	—
Ludlow,	—	—	45,000.00	—	—	—	5,000.00	—	50,000.00	—	—	—
Lexington,	80,000.00	\$4,800.00	80,000.00	—	—	—	11,125.00	21,700.00	60,000.00	—	—	—
South Hadley,	—	—	80,000.00	\$30,000.00	—	—	2,400.00	—	40,000.00	\$30,000.00	—	—
Walpole,	66,500.00	1,700.00	110,000.00	—	—	\$100.00	5,000.00	14,200.00	70,000.00	—	—	—
Canton,	—	—	100,000.00	—	—	—	8,000.00	5,000.00	90,000.00	—	—	—
Mendon,	—	—	\$400.00	—	—	—	2,000.00	3,000.00	2,500.00	—	—	—
Millbury,	51,650.00	—	35,000.00	—	—	—	8,125.00	—	35,000.00	—	—	\$4,908.08
Barnstable,	6,250.00	—	125,000.00	—	—	—	29,453.00	—	130,000.00	—	—	—
Uxbridge,	5,940.85	—	50,000.00	—	—	2,904.04	4,500.00	5,000.00	50,000.00	—	—	—
Dartmouth,	24,500.00	—	25,000.00	—	—	628.58	4,900.00	—	25,000.00	—	—	—
Provincetown,	—	2,300.00	27,150.00	—	—	—	1,508.00	4,700.00	27,150.00	—	301.50	—
Randolph,	8,000.00	12,500.00	48,000.00	—	—	—	5,100.00	—	48,000.00	—	—	—
Duxey,	—	—	3,000.00	—	—	—	1,000.00	6,000.00	3,000.00	—	—	—
Rockport,	—	—	50,000.00	—	—	30.00	1,000.00	—	50,000.00	—	—	—
Warren,	5,500.00	—	20,000.00	—	—	—	4,720.00	—	10,000.00	—	10,000.00	36.00
Lee,	36,000.00	—	80,000.00	—	—	—	31,000.00	—	32,000.00	—	—	—
Wareham,	—	—	10,000.00	—	—	—	3,960.00	—	10,000.00	—	—	—
Exeter,	—	—	25,000.00	—	—	—	—	—	28,000.00	—	—	—
Templeton,	3,000.00	—	10,000.00	—	—	—	—	716.66	10,000.00	—	—	—
Tewksbury,	—	—	18,000.00	—	—	—	—	—	18,000.00	—	—	—
Williamstown,	6,000.00	—	47,000.00	—	—	13.00	7,100.00	—	47,000.00	—	—	17.77
Dalton,	—	—	30,000.00	—	—	—	—	—	30,000.00	—	—	—
Hardwick,	—	—	30,000.00	—	—	—	2,500.00	—	36,000.00	—	—	—
Agawam,	—	100,000.00	8,000.00	—	—	—	2,000.00	2,000.00	8,000.00	—	—	—
Medfield,	2,000.00	—	10,000.00	—	—	—	1,900.00	—	10,000.00	—	—	—
Draught,	2,000.00	—	40,000.00	—	—	—	7,500.00	—	48,000.00	—	—	—
East Bridgewater,	2,200.00	127,250.00	45,000.00	—	—	—	4,500.00	2,000.00	55,000.00	—	—	—

TOWNS UNDER 5,000 POPULATION.

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Oxford,	38,800.00	55,000.00	30,000.00	5,000.00	500.00	2,935.00	8,000.00	12,000.00	5,000.00	2,787.40	-
Leicester,	19,500.00	-	50,000.00	-	-	7,000.00	-	25,000.00	-	-	-
Falmouth,	5,000.00	-	75,000.00	-	-	11,000.00	-	75,000.00	-	-	-
Sutton,	-	-	12,000.00	-	500.00	4,000.00	-	12,000.00	-	-	-
North Brookfield,	-	-	21,000.00	-	-	2,250.00	5,000.00	15,000.00	-	-	-
Lenox,	-	-	30,000.00	-	-	21,000.00	-	30,000.00	-	-	-
Nantucket,	20,000.00	-	70,000.00	-	-	9,866.66	1,500.00	70,000.00	-	-	-
Barre,	-	-	-	-	-	2,000.00	-	-	-	-	-
Pepperell,	-	-	25,000.00	204.25	-	1,000.00	6,000.00	33,000.00	204.25	32.71	-
Westport,	-	-	20,000.00	-	-	11,200.00	-	17,000.00	-	-	-
Westford,	-	-	15,000.00	-	-	3,000.00	-	15,000.00	-	-	-
Holbrook,	-	6,000.00	25,000.00	-	-	2,100.00	-	35,000.00	-	-	-
Somerset,	-	-	27,000.00	-	-	1,000.00	-	26,000.00	-	-	-
Lyons,	1,500.00	-	13,000.00	-	-	2,960.00	-	16,000.00	-	-	-
Ellerica,	-	42,500.00	20,000.00	-	-	3,500.00	1,000.00	22,000.00	-	-	-
Holliston,	1,915.56	-	20,000.00	-	-	2,600.00	-	16,000.00	-	-	-
Medway,	1,953.66	4,000.00	20,000.00	-	29.93	1,269.50	-	20,000.00	-	-	-
Manchester,	-	-	80,000.00	-	-	8,000.00	6,000.00	40,000.00	-	198.30	-
Cohasset,	-	-	31,000.00	-	-	3,200.00	-	22,000.00	-	-	-
Norton,	-	-	-	-	-	-	-	-	-	-	-
Scituate,	10,000.00	-	75,000.00	-	-	15,000.00	-	35,000.00	-	-	-
Bourne,	60,000.00	-	35,000.00	-	-	5,600.00	-	35,000.00	-	-	-
Ware,	-	-	30,000.00	-	-	3,000.00	2,000.00	30,000.00	-	-	-
Lancaster,	6,000.00	-	30,000.00	-	413.69	1,000.00	1,000.00	30,000.00	-	700.00	-
Hopkinton,	-	-	-	-	-	-	-	-	-	-	-
Kingston,	-	-	12,000.00	-	-	1,500.00	3,550.00	12,000.00	-	-	-
Auburn,	2,550.00	-	15,000.00	-	-	1,800.00	-	15,000.00	-	-	-
Sekton,	-	-	15,000.00	-	-	5,000.00	-	15,000.00	-	-	-
Wilbraham,	-	-	7,400.00	-	-	-	-	7,400.00	-	-	-
Hanover,	-	-	22,000.00	-	-	1,700.00	-	28,500.00	-	-	-
Sharon,	-	15,000.00	40,000.00	-	-	6,717.50	2,000.00	35,000.00	-	-	-
Groveland,	-	-	16,500.00	-	-	2,000.00	500.00	16,500.00	-	-	-
Dighton,	1,261.00	-	14,000.00	-	-	3,700.00	-	14,000.00	-	-	-
West Bridgewater,	-	6,000.00	20,000.00	-	-	4,000.00	-	21,000.00	-	-	-
Deerfield,	2,800.00	-	8,000.00	28,000.00	-	2,700.00	-	5,000.00	-	431.40	-
Wayland,	500.00	1,000.00	30,000.00	-	-	2,400.00	11,000.00	25,000.00	-	-	-
Brookfield,	1,467.50	-	23,000.00	-	439.86	1,500.00	2,500.00	25,000.00	-	104.15	-
Merrimac,	-	2,500.00	-	-	290.75	1,600.00	4,600.00	-	-	592.35	-
Hopedale,	-	-	40,000.00	-	-	-	1,500.00	40,000.00	-	-	-
Groton,	-	-	17,500.00	-	-	-	-	17,500.00	-	-	-
Douglas,	-	-	-	-	-	-	-	-	-	-	-

1 Includes \$200 of cemetery loans.

TABLE IV. — *Debt Transactions for 1913 Classified by Character of Obligation* — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED						
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Holden,	-	-	\$9,000.00	-	-	-	\$2,200.00	\$1,700.00	\$9,000.00	-	-	-
Shirley,	-	-	7,500.00	-	-	-	1,600.00	-	7,500.00	-	-	-
Acton,	\$1,000.00	-	15,000.00	-	\$1,625.00	-	-	-	15,000.00	-	-	-
Williamsburg,	7,000.00	-	16,000.00	-	-	-	700.00	500.00	16,000.00	-	\$500.00	-
Harwich,	-	-	21,000.00	-	200.00	-	2,950.00	-	18,000.00	-	-	-
Ashburnham,	3,000.00	\$4,200.00	20,000.00	-	-	-	2,300.00	2,550.00	16,000.00	-	-	-
Weston,	-	-	-	-	-	-	-	-	-	-	-	-
Hull,	93,850.00	10,500.00	60,000.00	-	-	-	125,812.42	1,000.00	85,000.00	-	-	-
Upton,	-	-	12,000.00	-	-	-	2,200.00	-	12,000.00	-	-	\$1,210.00
Belchertown,	-	-	18,000.00	-	-	-	1,500.00	-	14,000.00	-	-	-
Charlton,	500.00	-	17,000.00	-	-	-	500.00	-	18,000.00	-	-	-
Avon,	-	-	12,500.00	-	-	-	-	3,500.00	10,000.00	-	-	-
Rehoboth,	-	-	-	-	-	-	2,000.00	-	-	-	-	-
Hadley,	-	-	-	-	150.00	-	-	-	10,000.00	-	-	-
Hatfield,	7,100.00	-	12,000.00	-	-	-	500.00	-	17,000.00	-	-	-
Swansea,	-	-	17,000.00	-	-	-	-	-	-	-	-	-
Georgetown,	-	-	7,000.00	-	-	-	2,000.00	1,000.00	7,000.00	-	-	-
Sturbridge,	-	-	12,000.00	-	-	\$54.44	500.00	-	14,000.00	-	-	-
Shrewsbury,	-	-	20,000.00	-	-	4,935.58	2,500.00	1,500.00	16,000.00	-	-	-
Stockbridge,	8,000.00	-	20,000.00	-	-	-	11,500.00	-	20,000.00	-	-	-
Dennis,	-	-	12,000.00	-	-	1,121.86	4,450.00	-	10,000.00	-	-	1,270.00
Wilmington,	-	-	18,000.00	-	-	-	10,490.00	-	16,000.00	-	-	-
Hanson,	-	-	15,000.00	-	100.00	258.97	2,000.00	-	17,000.00	-	-	204.44
Sheffield,	-	-	2,000.00	-	-	117.19	-	-	2,000.00	-	-	-
Townsend,	-	-	22,900.00	-	-	-	1,000.00	-	21,000.00	\$453.21	-	-
Hamilton,	-	-	30,000.00	-	-	-	1,980.00	-	30,000.00	-	-	-
Southborough,	-	-	25,000.00	-	-	-	4,000.00	-	25,000.00	-	-	-
Rutland,	-	-	16,000.00	-	-	-	3,400.00	1,500.00	16,500.00	-	-	-
Wrentham,	-	-	9,000.00	-	-	653.36	1,000.00	3,700.00	9,000.00	-	-	-
Colrain,	500.00	-	14,000.00	-	-	-	700.00	-	14,000.00	-	-	997.16
Marshfield,	-	-	14,500.00	-	-	-	2,000.00	-	11,000.00	-	-	-
Raynham,	-	-	6,000.00	-	-	-	-	-	6,000.00	-	-	-
Northborough,	-	-	10,000.00	-	-	-	-	-	10,000.00	-	-	-
Bellingham,	1,000.00	-	11,000.00	-	-	-	1,500.00	1,500.00	10,000.00	-	1,757.50	-
Acushnet,	5,000.00	-	12,000.00	-	-	-	2,500.00	-	12,000.00	-	-	-
Duxbury,	-	-	16,000.00	-	-	-	3,000.00	-	16,000.00	-	-	-

TOWNS UNDER 5,000 POPULATION.

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Sandwich,	10,700.00	2,400.00	29,000.00	-	-	3,500.00	-	26,500.00	-	-	-
Ashland,	-	-	18,000.00	-	-	1,500.00	-	15,000.00	-	-	-
Carver,	12,500.00	-	23,000.00	-	-	1,700.00	-	25,000.00	-	-	84.03
Salisbury,	-	-	16,800.00	-	-	-	-	7,800.00	-	-	-
Northfield,	-	-	18,500.00	-	-	4,200.00	-	14,000.00	-	-	-
Essex,	-	-	19,000.00	-	-	9,448.43	-	16,000.00	-	-	-
Buckland,	-	-	6,000.00	-	-	1,000.00	-	6,000.00	-	-	-
Chatham,	650.00	-	9,500.00	-	-	4,000.00	-	10,000.00	-	-	-
East Longmeadow,	3,000.00	34,500.00	15,000.00	\$20,000.00	-	2,000.00	-	13,000.00	20,000.00	-	-
Cheshire,	-	-	6,500.00	-	-	1,100.00	-	6,500.00	-	-	450.00
Shelburne,	-	-	8,000.00	-	-	2,000.00	-	8,000.00	-	-	-
Newbury,	-	-	12,000.00	-	-	8,100.00	-	12,000.00	-	-	-
Huntington,	5,000.00	-	12,000.00	-	-	2,500.00	-	10,000.00	-	-	-
West Newbury,	-	-	8,000.00	-	-	1,000.00	-	8,000.00	-	-	-
Freetown,	-	-	20,000.00	-	-	3,892.76	-	20,000.00	-	-	-
Marion,	-	-	-	-	-	1,250.00	4,000.00	-	-	-	-
Sherborn,	-	-	22,000.00	-	-	1,000.00	-	22,000.00	-	-	-
Yarmouth,	9,700.00	-	11,000.00	-	7,039.16	6,246.12	-	9,000.00	-	-	2,350.22
Norwell,	-	-	16,500.00	-	-	4,725.00	-	19,000.00	-	-	-
Mills,	28,200.00	17,500.00	18,000.00	600.00	-	-	3,575.00	18,000.00	600.00	-	-
Lunenburg,	-	-	9,000.00	1,500.00	-	-	-	9,000.00	-	-	-
Plainville,	-	-	16,000.00	-	-	2,000.00	1,400.00	15,100.00	-	-	-
Chester,	-	-	14,000.00	-	111.06	1,650.00	-	12,500.00	-	-	-
Rowley,	-	-	14,000.00	-	-	1,200.00	3,480.00	14,000.00	-	-	-
Sterling,	5,000.00	3,500.00	8,000.00	-	-	2,000.00	1,000.00	8,000.00	-	-	-
Westminster,	-	-	13,000.00	-	-	1,000.00	-	14,000.00	-	-	-
Frembroke,	550.00	45,000.00	15,000.00	4,000.00	-	* 800.00	1,000.00	13,500.00	5,500.00	-	-
West Brookfield,	-	-	-	-	-	-	-	-	-	-	-
West Stockbridge,	-	-	3,000.00	-	50.00	-	-	3,000.00	-	-	-
West Boylston,	-	-	10,000.00	-	-	1,000.00	1,000.00	10,000.00	-	-	-
Westwood,	-	-	3,000.00	-	-	3,293.50	-	3,000.00	-	-	-
Mattapoisett,	-	65,000.00	4,000.00	51,600.00	-	1,000.00	750.00	4,000.00	54,600.00	-	-
Bedford,	-	-	20,000.00	-	-	1,000.00	2,400.00	10,000.00	-	-	-
Conway,	-	-	10,000.00	-	-	800.00	-	10,000.00	-	-	-
Littleton,	-	-	3,500.00	-	370.05	500.00	1,000.00	3,500.00	-	-	-
Charksburg,	-	-	-	-	-	-	-	-	-	-	-
Tisbury,	2,000.00	-	7,000.00	-	668.26	600.00	2,000.00	7,000.00	-	-	540.86
Edgartown,	-	-	7,000.00	-	307.24	1,000.00	-	7,000.00	-	-	1,635.41
Nahant,	-	-	-	-	-	10,000.00	-	-	-	-	-
Lincoln,	-	-	20,000.00	-	-	3,000.00	2,000.00	20,000.00	-	-	-

* Includes \$180 of cemetery loans.

* Includes \$1,000 of cemetery loans.

TOWNS UNDER 5,000 POPULATION.

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Princeton,	2,000.00	13,000.00	3,000.00	-	-	-	1,200.00	1,000.00	3,000.00	-	-	-
Dover,	-	-	14,500.00	-	-	-	-	-	14,500.00	-	-	-
Royalston,	-	-	8,000.00	-	-	-	-	-	8,000.00	-	-	-
Granville,	-	-	5,000.00	-	-	-	-	-	5,000.00	-	-	-
Bolton,	-	-	6,500.00	-	-	-	2,500.00	-	4,000.00	-	-	-
Granby,	-	-	3,500.00	-	-	-	-	-	3,500.00	-	-	-
Petersham,	-	-	12,000.00	-	-	869.68	-	-	18,900.00	-	-	-
Bernardston,	-	-	2,000.00	-	-	-	-	-	2,000.00	-	-	421.36
Dana,	-	-	6,000.00	-	-	-	650.00	-	6,000.00	-	-	-
Leverett,	-	-	2,000.00	-	-	-	-	-	2,000.00	-	-	-
Boxford,	-	-	3,500.00	-	-	-	-	-	3,500.00	-	-	-
Blandford,	5,500.00	-	5,000.00	-	-	157.80	500.00	-	2,675.00	-	-	2,543.37
Boylston,	-	1,800.00	12,500.00	-	-	-	2,500.00	500.00	10,000.00	326.00	-	-
Truro,	-	-	4,000.00	-	-	-	1,000.00	-	3,000.00	-	-	-
Richmond,	-	-	5,000.00	-	-	1,248.47	-	-	5,000.00	-	-	-
Hamden,	-	-	5,000.00	-	-	-	-	-	3,500.00	-	-	1,366.62
New Salem,	-	-	6,000.00	-	-	-	125.00	-	6,000.00	-	-	-
Cummington,	-	-	2,000.00	-	-	-	-	-	1,000.00	-	-	-
Brewster,	3,000.00	-	8,000.00	-	-	-	3,150.00	-	8,000.00	-	-	-
Egmont,	-	-	2,000.00	-	-	-	-	-	2,000.00	-	-	-
Burlington,	-	-	2,500.00	-	-	-	-	-	2,500.00	-	-	-
Worthington,	-	-	2,000.00	-	-	38.18	-	-	2,000.00	-	-	150.38
Sandisfield,	4,470.00	-	2,000.00	-	-	532.70	3,470.22	-	2,000.00	-	-	378.15
Plympton,	1,800.00	-	4,000.00	-	-	-	400.00	-	8,500.00	-	-	-
Oakham,	-	-	2,000.00	-	-	-	500.00	-	2,500.00	-	-	-
Carlisle,	-	-	6,000.00	-	-	-	500.00	-	6,000.00	-	-	-
Halifax,	-	-	7,000.00	-	-	-	1,700.00	-	3,000.00	-	-	-
Chesterfield,	-	-	-	-	-	-	-	-	-	-	-	-
Eastham,	6,300.00	-	2,000.00	-	-	-	300.00	-	4,000.00	-	-	-
Savoy,	-	-	4,000.00	-	-	-	-	-	4,000.00	-	-	-
Wendell,	-	-	-	-	-	142.38	-	-	-	-	-	377.23
Otis,	800.00	-	-	-	-	-	200.00	-	-	-	-	220.00
Warwick,	-	-	3,000.00	-	-	-	-	-	3,000.00	-	-	-
Pelham,	5,000.00	-	2,400.00	-	-	-	1,400.00	-	2,400.00	-	-	-
Hancock,	-	-	6,000.00	-	-	-	-	-	6,000.00	-	-	-
New Brantree,	-	-	-	-	-	-	-	-	-	-	-	-
Rowe,	1,350.00	-	3,000.00	-	-	609.93	-	-	3,400.00	-	-	239.47
Greenwich,	-	-	1,000.00	-	-	-	-	-	1,000.00	-	-	-
West Tisbury,	-	-	1,500.00	-	-	1,439.99	-	-	1,500.00	-	-	-
Phillipston,	-	-	2,500.00	-	-	-	500.00	-	2,500.00	430.00	-	-

TABLE IV. — *Debt Transactions for 1913 Classified by Character of Obligation — Concluded.*

TOWNS. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Hawley,	-	-	\$2,000.00	-	-	\$129.42	\$1,000.00	-	\$2,000.00	-	-	\$1,075.31
Westhampton,	-	-	2,500.00	-	-	-	-	-	2,500.00	-	-	-
Paxton,	-	-	1,000.00	-	-	-	-	-	1,000.00	-	-	-
Dunstable,	\$1,200.00	-	1,500.00	\$5,000.00	-	-	760.00	-	1,500.00	-	-	-
Plainfield,	-	-	1,350.00	-	-	-	1,700.00	-	800.00	-	-	-
Windsor,	-	-	600.00	-	-	-	-	-	600.00	-	-	-
Florida,	-	-	1,000.00	-	-	-	500.00	-	1,000.00	-	-	-
Monterey,	-	\$4,000.00	-	-	-	-	1,325.00	-	-	-	-	-
Tyringham,	-	-	2,000.00	-	-	-	300.00	-	2,000.00	-	-	-
Leyden,	1,000.00	-	-	-	-	12.00	-	-	800.00	-	-	7.25
Middlefield,	-	-	1,800.00	-	-	-	-	-	600.00	-	-	106.35
Heath,	-	-	600.00	-	-	886.37	-	-	-	-	-	-
Wales,	-	-	-	-	-	-	-	-	-	-	-	-
Prescott,	-	-	1,200.00	-	-	173.91	-	-	1,200.00	-	-	-
Boxborough,	-	-	4,400.00	-	-	97.00	-	-	4,400.00	-	-	-
Chilmark,	-	-	900.00	-	-	-	717.00	-	900.00	-	-	6.10
Goshen,	-	-	-	-	-	-	400.00	-	-	-	-	-
Washington,	-	-	-	-	-	571.17	-	-	-	-	-	127.16
Alford,	-	-	-	-	-	-	-	-	-	-	-	98.68
Mashpee,	-	-	4,500.00	-	-	-	700.00	-	2,500.00	-	-	-
Shutesbury,	-	-	1,500.00	-	-	-	-	-	1,500.00	-	-	-
Moore,	-	-	1,500.00	-	-	-	250.00	-	1,500.00	-	-	-
Peru,	-	-	1,000.00	-	-	-	100.00	-	1,000.00	-	-	4.00
Montgomery,	-	-	1,000.00	-	-	-	-	-	1,000.00	-	\$100.00	-
Tolland,	-	-	-	-	-	-	-	-	-	-	-	388.02
Gay Head,	-	-	150.00	-	-	-	-	-	150.00	-	-	-
Gonold,	-	-	-	-	-	-	-	\$247.50	-	-	-	-
Holland,	-	-	-	-	-	-	500.00	-	-	-	-	-
Mount Washington,	-	-	-	-	-	-	200.00	-	-	-	-	-
New Ashford,	-	-	300.00	-	-	-	150.00	-	200.00	-	-	-
250 TOWNS,	\$236,000.75	\$586,750.00	\$3,538,400.00	\$150,479.25	\$4,443.53	\$34,617.95	\$588,064.26	\$172,369.16	\$3,380,275.00	\$119,194.90	\$37,312.43	\$28,906.33

1 Includes \$1,380 of cemetery loans.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1913.*

TOWNS. (Population under 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Hingham,	\$314.77	—	\$314.77	—	\$314.77	—
Lexington,	3,025.53	—	3,025.53	\$1,218.64	—	\$1,806.89
Walpole,	2,100.00	\$2,100.00	—	—	—	—
Canton,	209.22	—	209.22	—	209.22	—
Cohasset,	27.67	—	27.67	—	27.67	—
Deerfield,	733.27	733.27	—	—	—	—
Weston,	6,470.11	5,939.53	530.58	—	530.58	—
Hull,	253.65	—	253.65	—	253.65	—
Salisbury,	400.00	400.00	—	—	—	—
East Longmeadow,	624.00	624.00	—	—	—	—
Chester,	400.00	400.00	—	—	—	—
Westwood,	124.65	—	124.65	—	124.65	—
Nabant,	2,257.72	—	2,257.72	—	906.62	1,351.10
North Reading,	813.12	813.12	—	—	—	—
Russell,	513.40	513.40	—	—	—	—
Lanesborough,	500.00	500.00	—	—	—	—
Dover,	260.48	—	260.48	—	260.48	—
Totals,	\$19,027.59	\$12,023.32	\$7,004.27	\$1,218.64	\$2,627.64	\$3,157.99

The following towns under 5,000 population made no sinking and loan fund payments in 1913 to the State on account of grade crossings. These towns are not in the metropolitan sewer, park, or water systems.

Acton	Erving	Medway	Sheffield
Acushnet	Essex	Mendon	Shelburne
Agawam	Falmouth	Merrimac	Sherborn
Alford	Florida	Middlefield	Shirley
Ashburnham	Foxborough	Middleton	Shrewsbury
Ashby	Freetown	Millbury	Shutesbury
Ashfield	Gay Head	Millis	Somerset
Ashland	Georgetown	Monroe	Southampton
Auburn	Gill	Monson	Southborough
Avon	Goshen	Monterey	South Hadley
Ayer	Gosnold	Montgomery	Southwick
Barnstable	Granby	Mount Washington	Sterling
Barre	Granville	Nantucket	Stockbridge
Becket	Greenwich	New Ashford	Stow
Bedford	Groton	New Braintree	Sturbridge
Belchertown	Groveland	Newbury	Sudbury
Bellingham	Hadley	New Marlborough	Sunderland
Berkley	Halifax	New Salem	Sutton
Berlin	Hamilton	Norfolk	Swansea
Bernardston	Hampden	Northborough	Templeton
Billerica	Hancock	North Brookfield	Tewksbury
Blandford	Hanover	Northfield	Tisbury
Bolton	Hanson	Norton	Tolland
Bourne	Hardwick	Norwell	Topsfield
Boxborough	Harvard	Oak Bluffs	Townsend
Boxford	Harwich	Oakham	Truro
Boylston	Hatfield	Orleans	Tyngsborough
Brewster	Hawley	Otis	Tyringham
Brimfield	Heath	Oxford	Upton
Brookfield	Hinsdale	Paxton	Uxbridge
Buckland	Holbrook	Pelham	Wales
Burlington	Holden	Pembroke	Wareham
Carlisle	Holland	Pepperell	Warren
Carver	Holliston	Peru	Warwick
Charlemont	Hopedale	Petersham	Washington
Charlton	Hopkinton	Phillipston	Wayland
Chatham	Hubbardston	Plainfield	Wellfleet
Cheshire	Huntington	Plainville	Wendell
Chesterfield	Kingston	Plympton	Wenham
Chilmark	Lakeville	Prescott	West Boylston
Clarksburg	Lancaster	Princeton	West Bridgewater
Colrain	Lee	Provincetown	West Brookfield
Conway	Leicester	Randolph	Westford
Cummington	Lenox	Raynham	Westhampton
Dalton	Leverett	Rehoboth	Westminster
Dana	Leyden	Richmond	West Newbury
Dartmouth	Lincoln	Rochester	Westport
Dennis	Littleton	Rockport	West Stockbridge
Dighton	Longmeadow	Rowe	West Tisbury
Douglas	Ludlow	Rowley	Whately
Dracut	Lunenburg	Royalston	Wilbraham
Dudley	Lynnfield	Rutland	Williamsburg
Dunstable	Manchester	Sandisfield	Williamstown
Duxbury	Marion	Sandwich	Wilmington
East Bridgewater	Marshfield	Savoy	Windsor
Eastham	Mashpee	Scituate	Worthington
Edgartown	Mattapoisett	Seekonk	Wrentham
Egremont	Medfield	Sharon	Yarmouth
Enfield			

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1913.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Hingham,	\$14,814.77	\$14,500.00	-	\$314.77	97.9	-	2.1
Ludlow,	5,000.00	5,000.00	-	-	100.0	-	-
Lexington,	35,850.53	32,825.00	-	3,025.53	91.6	-	8.4
South Hadley,	6,085.00	2,450.00	\$3,635.00	-	40.3	59.7	-
Walpole,	21,300.00	19,200.00	-	2,100.00	90.1	-	9.9
Canton,	13,209.22	13,000.00	-	209.22	98.4	-	1.6
Monson,	5,000.00	5,000.00	-	-	100.0	-	-
Millbury,	8,120.00	8,120.00	-	-	100.0	-	-
Barnstable,	29,483.00	29,483.00	-	-	100.0	-	-
Uxbridge,	9,500.00	9,500.00	-	-	100.0	-	-
Dartmouth,	4,900.00	4,900.00	-	-	100.0	-	-
Provincetown,	6,306.50	6,306.50	-	-	100.0	-	-
Randolph,	7,600.00	5,100.00	2,500.00	-	67.1	32.9	-
Rockport,	7,000.00	7,000.00	-	-	100.0	-	-
Warren,	14,720.00	14,720.00	-	-	100.0	-	-
Wareham,	3,960.00	3,960.00	-	-	100.0	-	-
Templeton,	718.66	718.66	-	-	100.0	-	-
Williamstown,	7,100.00	7,100.00	-	-	100.0	-	-
Hardwick,	2,500.00	2,500.00	-	-	100.0	-	-
Agawam,	4,000.00	4,000.00	-	-	100.0	-	-
Medfield,	1,200.00	1,200.00	-	-	100.0	-	-
Dracut,	7,500.00	7,500.00	-	-	100.0	-	-
East Bridgewater,	6,500.00	6,500.00	-	-	100.0	-	-
Oxford,	2,935.00	2,935.00	-	-	100.0	-	-
Leicester,	7,000.00	7,000.00	-	-	100.0	-	-
Falmouth,	20,000.00	19,000.00	1,000.00	-	95.0	5.0	-
Sutton,	6,787.40	6,787.40	-	-	100.0	-	-
North Brookfield,	7,250.00	7,250.00	-	-	100.0	-	-
Lenox,	21,000.00	21,000.00	-	-	100.0	-	-
Nantucket,	9,866.66	9,866.66	-	-	100.0	-	-
Barre,	3,500.00	3,500.00	-	-	100.0	-	-
Pepperell,	7,000.00	7,000.00	-	-	100.0	-	-
Westport,	11,200.00	11,200.00	-	-	100.0	-	-
Westford,	3,000.00	3,000.00	-	-	100.0	-	-
Holbrook,	4,850.00	2,100.00	2,750.00	-	43.3	56.7	-
Somerset,	1,000.00	1,000.00	-	-	100.0	-	-
Ayer,	5,550.00	2,950.00	2,600.00	-	53.2	46.8	-
Billerica,	7,975.00	4,500.00	3,475.00	-	56.4	43.6	-
Holliston,	2,600.00	2,600.00	-	-	100.0	-	-
Medway,	1,269.50	1,269.50	-	-	100.0	-	-
Manchester,	6,000.00	6,000.00	-	-	100.0	-	-
Cohasset,	8,027.67	8,000.00	-	27.67	99.7	-	0.3
Norton,	3,200.00	3,200.00	-	-	100.0	-	-
Soituate,	5,000.00	5,000.00	-	-	100.0	-	-
Bourne,	5,600.00	5,600.00	-	-	100.0	-	-
Lancaster,	5,000.00	5,000.00	-	-	100.0	-	-
Hopkinton,	4,600.00	2,700.00	1,900.00	-	58.7	41.3	-
Kingston,	5,050.00	5,050.00	-	-	100.0	-	-
Auburn,	1,800.00	1,800.00	-	-	100.0	-	-
Seekonk,	5,000.00	5,000.00	-	-	100.0	-	-
Hanover,	1,700.00	1,700.00	-	-	100.0	-	-
Sharon,	7,842.50	7,717.50	125.00	-	98.4	1.6	-
Groveland,	2,580.00	2,500.00	80.00	-	96.9	3.1	-
Dighton,	3,700.00	3,700.00	-	-	100.0	-	-
West Bridgewater,	4,000.00	4,000.00	-	-	100.0	-	-
Deerfield,	3,433.27	2,700.00	-	733.27	78.6	-	21.4
Wayland,	3,808.80	2,400.00	1,408.80	-	63.0	37.0	-
Brookfield,	4,000.00	4,000.00	-	-	100.0	-	-
Merrimac,	6,200.00	6,200.00	-	-	100.0	-	-
Hopedale,	5,779.00	5,779.00	-	-	100.0	-	-
Groton,	1,500.00	1,500.00	-	-	100.0	-	-
Holden,	3,900.00	3,900.00	-	-	100.0	-	-
Shirley,	1,600.00	1,600.00	-	-	100.0	-	-
Williamsburg,	2,700.00	1,700.00	1,000.00	-	63.0	37.0	-
Harwich,	2,950.00	2,950.00	-	-	100.0	-	-
Ashburnham,	4,850.00	4,850.00	-	-	100.0	-	-
Weston,	6,470.11	-	-	6,470.11	-	-	100.0
Hull,	16,436.25	1,000.00	15,182.80	253.65	6.1	92.4	1.5
Upton,	2,200.00	2,200.00	-	-	100.0	-	-
Belchertown,	1,500.00	1,500.00	-	-	100.0	-	-
Charlton,	500.00	500.00	-	-	100.0	-	-
Avon,	4,000.00	4,000.00	-	-	100.0	-	-
Hadley,	2,000.00	2,000.00	-	-	100.0	-	-
Hatfield,	861.67	-	861.67	-	-	100.0	-
Swansea,	2,075.00	500.00	1,575.00	-	24.1	75.9	-
Georgetown,	3,000.00	3,000.00	-	-	100.0	-	-
Sturbridge,	500.00	500.00	-	-	100.0	-	-
Shrewsbury,	4,000.00	4,000.00	-	-	100.0	-	-
Stockbridge,	11,500.00	11,500.00	-	-	100.0	-	-
Dennis,	4,450.00	4,450.00	-	-	100.0	-	-
Wilmington,	490.00	490.00	-	-	100.0	-	-
Hanson,	2,000.00	2,000.00	-	-	100.0	-	-
Townsend,	1,000.00	1,000.00	-	-	100.0	-	-
Hamilton,	1,980.00	1,980.00	-	-	100.0	-	-

¹ Serial loans amounting to \$3,500 were paid from proceeds of sale of town farm.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1913 —*
Continued.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Southborough,	\$4,000.00	\$4,000.00	-	-	100.0	-	-
Rutland,	4,900.00	4,900.00	-	-	100.0	-	-
Wrentham,	4,700.00	4,700.00	-	-	100.0	-	-
Colrain,	700.00	700.00	-	-	100.0	-	-
Marshfield,	2,000.00	2,000.00	-	-	100.0	-	-
Northborough,	1,500.00	1,500.00	-	-	100.0	-	-
Bellingham,	3,257.50	3,257.50	-	-	100.0	-	-
Acushnet,	2,500.00	2,500.00	-	-	100.0	-	-
Duxbury,	3,000.00	3,000.00	-	-	100.0	-	-
Sandwich,	3,500.00	3,500.00	-	-	100.0	-	-
Carver,	1,584.03	1,584.03	-	-	100.0	-	-
Salisbury,	2,150.00	1,750.00	-	\$400.00	81.4	-	18.6
Northfield,	4,200.00	4,200.00	-	-	100.0	-	-
Essex,	4,748.43	4,748.43	-	-	100.0	-	-
Buckland,	1,275.00	1,000.00	\$275.00	-	78.4	21.6	-
Chatham,	4,000.00	4,000.00	-	-	100.0	-	-
East Longmeadow,	2,624.00	2,000.00	-	624.00	76.2	-	23.8
Cheshire,	1,550.00	1,550.00	-	-	100.0	-	-
Shelburne,	2,000.00	2,000.00	-	-	100.0	-	-
Newbury,	8,100.00	8,100.00	-	-	100.0	-	-
Huntington,	2,500.00	2,500.00	-	-	100.0	-	-
West Newbury,	1,000.00	1,000.00	-	-	100.0	-	-
Freetown,	3,802.78	3,802.78	-	-	100.0	-	-
Marion,	5,250.00	5,250.00	-	-	100.0	-	-
Sherborn,	1,700.00	1,700.00	-	-	100.0	-	-
Yarmouth,	6,246.12	6,246.12	-	-	100.0	-	-
Millis,	8,398.24	7,300.00	1,098.24	-	86.9	13.1	-
Plainville,	3,400.00	3,400.00	-	-	100.0	-	-
Chester,	2,050.00	1,650.00	-	400.00	80.5	-	19.5
Rowley,	4,680.00	4,680.00	-	-	100.0	-	-
Sterling,	3,600.00	3,600.00	-	-	100.0	-	-
Westminster,	4,997.00	4,997.00	-	-	100.0	-	-
Pembroke,	500.00	500.00	-	-	100.0	-	-
West Brookfield,	1,800.00	1,800.00	-	-	100.0	-	-
West Boylston,	2,000.00	2,000.00	-	-	100.0	-	-
Westwood,	3,328.15	3,203.50	-	124.65	96.3	-	3.7
Mattapoisett,	1,750.00	1,750.00	-	-	100.0	-	-
Bedford,	3,400.00	3,400.00	-	-	100.0	-	-
Conway,	800.00	800.00	-	-	100.0	-	-
Littleton,	1,000.00	1,000.00	-	-	100.0	-	-
Clarksburg,	500.00	500.00	-	-	100.0	-	-
Tisbury,	2,600.00	2,600.00	-	-	100.0	-	-
Edgartown,	1,000.00	1,000.00	-	-	100.0	-	-
Nahant,	12,257.72	10,000.00	-	2,257.72	81.6	-	18.4
Lincoln,	7,173.37	5,000.00	2,173.37	-	69.7	30.3	-
Erying,	259.57	-	259.57	-	-	100.0	-
Lakeville,	4,150.00	4,150.00	-	-	100.0	-	-
Middleton,	700.00	700.00	-	-	100.0	-	-
Sudbury,	1,000.00	1,000.00	-	-	100.0	-	-
Stow,	1,000.00	1,000.00	-	-	100.0	-	-
Longmeadow,	8,100.00	7,500.00	600.00	-	92.6	7.4	-
Oak Bluffs,	4,000.00	4,000.00	-	-	100.0	-	-
Orleans,	500.00	500.00	-	-	100.0	-	-
Hubbardston,	1,200.00	1,200.00	-	-	100.0	-	-
North Reading,	1,813.12	1,000.00	-	813.12	55.2	-	44.8
Sunderland,	1,450.00	1,450.00	-	-	100.0	-	-
Wellfleet,	1,500.00	1,500.00	-	-	100.0	-	-
Wenham,	1,000.00	1,000.00	-	-	100.0	-	-
Russell,	5,013.40	4,500.00	-	513.40	89.8	-	10.2
Norfolk,	1,000.00	1,000.00	-	-	100.0	-	-
Ashfield,	1,550.00	1,550.00	-	-	100.0	-	-
Lanesborough,	700.00	200.00	-	500.00	28.6	-	71.4
Gill,	600.00	600.00	-	-	100.0	-	-
Lynnfield,	1,500.00	1,500.00	-	-	100.0	-	-
Ashby,	1,958.00	1,500.00	458.00	-	76.6	23.4	-
Mendon,	1,150.00	1,150.00	-	-	100.0	-	-
Southampton,	500.00	500.00	-	-	100.0	-	-
Whately,	500.00	500.00	-	-	100.0	-	-
Tyngsborough,	350.00	350.00	-	-	100.0	-	-
Princeton,	2,200.00	2,200.00	-	-	100.0	-	-
Dover,	260.48	-	-	260.48	-	-	100.0
Bolton,	2,500.00	2,500.00	-	-	100.0	-	-
Dana,	650.00	650.00	-	-	100.0	-	-
Blandford,	500.00	500.00	-	-	100.0	-	-
Boylston,	3,000.00	3,000.00	-	-	100.0	-	-
Truro,	328.00	328.00	-	-	100.0	-	-
Richmond,	1,000.00	1,000.00	-	-	100.0	-	-
New Salem,	125.00	125.00	-	-	100.0	-	-
Brewster,	3,150.00	3,150.00	-	-	100.0	-	-
Sandisfield,	22	22	-	-	100.0	-	-
Plympton,	400.00	400.00	-	-	100.0	-	-
Oakham,	500.00	500.00	-	-	100.0	-	-

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1913 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Carlisle,	\$533.00	\$500.00	\$33.00	-	93.8	6.2	-
Halifax,	1,700.00	1,700.00	-	-	100.0	-	-
Eastham,	300.00	300.00	-	-	100.0	-	-
Otis,	200.00	200.00	-	-	100.0	-	-
Pelham,	1,400.00	1,400.00	-	-	100.0	-	-
Phillipston,	930.00	930.00	-	-	100.0	-	-
Hawley,	1,000.00	1,000.00	-	-	100.0	-	-
Dunstable,	760.00	760.00	-	-	100.0	-	-
Florida,	500.00	500.00	-	-	100.0	-	-
Monterey,	1,325.00	1,325.00	-	-	100.0	-	-
Tyringham,	300.00	300.00	-	-	100.0	-	-
Chilmark,	717.00	717.00	-	-	100.0	-	-
Goshen,	400.00	400.00	-	-	100.0	-	-
Mashpee,	700.00	700.00	-	-	100.0	-	-
Monroe,	250.00	250.00	-	-	100.0	-	-
Peru,	100.00	100.00	-	-	100.0	-	-
Montgomery,	100.00	100.00	-	-	100.0	-	-
Gosnold,	747.50	747.50	-	-	100.0	-	-
Holland,	200.00	200.00	-	-	100.0	-	-
New Ashford,	150.00	150.00	-	-	100.0	-	-
Totals,	\$736,474.12	\$674,456.28	\$42,990.25	\$19,027.59	91.6	5.8	2.6

The following towns showed no payment on account of funded or fixed debt: —

Acton	Dudley	Lunenburg	Sheffield
Alford	Egremont	Middlefield	Shutesbury
Ashland	Enfield	Mount Washington	Southwick
Becket	Foxborough	New Braintree	Tewksbury
Berkley	Gay Head	New Marlborough	Tolland
Berlin	Granby	Norwell	Topsfield
Bernardston	Granville	Paxton	Wales
Boxborough	Greenwich	Petersham	Warwick
Boxford	Hampden	Plainfield	Washington
Brimfield	Hancock	Prescott	Wendell
Burlington	Harvard	Raynham	Westhampton
Charlemont	Heath	Rehoboth	West Stockbridge
Chesterfield	Hinsdale	Rochester	West Tisbury
Cummington	Lee	Rowe	Wilbraham
Dalton	Leverett	Royalston	Windsor
Douglas	Leyden	Savoy	Worthington

DIVISION C.

CASH BALANCES.

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TABLE VII. — *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1913					CASH AT END OF 1913						
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
Hingham,	\$51,160.67	\$51,158.47	—	—	—	\$2.20	\$18,397.64	\$18,395.44	—	—	—	\$2.20
Ludlow,	3,176.86	3,176.86	—	—	—	—	14,990.52	14,990.52	—	—	—	—
Lexington,	38,536.24	38,536.24	—	—	—	—	38,037.99	38,033.70	—	—	—	24.29
South Hadley,	25,574.25	14,836.87	\$10,747.38	—	—	—	50,993.80	47,818.27	\$3,140.53	—	—	—
Walpole,	737.50	771.24	—	—	—	16.16	30,646.50	30,532.53	—	—	\$87.92	56.45
Canton,	20,914.99	20,870.57	—	—	—	44.42	23,032.45	21,988.03	—	—	—	44.42
Monson,	2,512.62	2,512.62	—	—	—	—	1,646.75	1,646.75	—	—	—	—
Millbury,	4,366.31	4,366.31	—	—	—	—	17,177.00	17,177.00	—	—	—	—
Barnstable,	14,108.00	14,108.00	—	—	—	—	19,624.36	19,624.36	—	—	—	—
Uxbridge,	19,963.63	18,098.39	—	—	\$1,865.24	—	1,853.02	1,853.02	—	—	1,401.30	—
Dartmouth,	7,246.70	7,246.70	—	—	767.94	—	13,634.86	15,634.86	—	—	—	—
Provincetown,	4,826.10	4,058.16	—	—	—	—	8,069.19	8,069.19	—	—	—	—
Randolph,	10,690.79	5,995.95	4,635.96	—	58.88	—	12,638.79	10,189.67	2,358.64	—	90.48	—
Dudley,	13,321.95	13,321.95	—	—	—	—	8,356.27	8,356.27	—	—	—	—
Rockport,	8,938.31	8,375.04	—	—	563.27	—	9,425.38	8,816.36	—	—	609.03	—
Warren,	3,179.54	3,179.54	—	—	—	—	5,815.19	5,815.19	—	—	—	—
Lee,	2,504.77	2,504.77	—	—	—	—	796.69	796.69	—	—	—	—
Wareham,	38,679.05	38,679.05	—	—	—	—	40,082.65	40,082.65	—	—	—	4,971.62
Foxborough,	6,346.93	375.31	—	—	—	4,971.62	5,104.86	133.24	—	—	—	—
Templeton,	10,042.27	10,042.27	—	—	—	—	11,239.55	11,239.55	—	—	—	—
Tewksbury,	1,771.31	1,771.31	—	—	—	—	616.75	616.75	—	—	—	—
Williamstown,	11,158.15	11,158.15	—	—	—	—	4,033.12	4,033.12	—	—	—	—
Dalton,	4,321.98	4,321.98	—	—	—	—	2,677.69	2,677.69	—	—	—	—
Hardwick,	2,289.42	508.56	—	—	1,780.86	—	4,786.49	3,928.58	—	—	887.91	—
Agawam,	2,083.54	1,422.74	—	—	660.80	—	11,526.98	11,046.21	—	—	480.77	—
Medfield,	4,589.57	3,864.24	—	—	725.33	—	15,689.02	15,239.02	—	—	460.00	—
Dracut,	1,154.20	1,154.20	—	—	—	—	906.02	906.02	—	—	—	—
East Bridgewater,	26,243.51	28,043.51	—	—	200.00	—	9,881.15	9,881.15	—	—	—	—
Oxford,	11,165.74	10,788.77	—	—	376.97	—	30,238.78	29,985.50	—	—	283.28	—
Leicester,	3,280.38	280.38	—	—	3,000.00	—	8,273.78	8,273.78	—	—	—	—
Falmouth,	14,130.07	12,261.36	477.35	—	3,000.00	—	39,097.94	37,576.14	389.33	—	1,133.47	—
Sutton,	7,629.31	7,355.59	—	—	173.72	—	9,796.62	9,796.62	—	—	—	—
North Brookfield,	3,554.95	3,554.95	—	—	—	—	9,595.75	9,595.75	—	—	—	—
Lenox,	36,398.03	36,398.03	—	—	—	—	23,163.35	23,163.35	—	—	—	—
Nantucket,	3,547.12	3,547.12	—	—	—	—	13,081.42	13,081.42	—	—	—	—
Barre,	24,835.74	24,835.74	—	—	—	—	9,314.74	9,314.74	—	—	—	—

TOWNS UNDER 5,000 POPULATION.

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Pepperell,	8,082 13	7,446 91	-	635 23	5,646 07	-	635 23	-
Westport,	5,747 52	5,546 82	-	200 70	6,139 71	-	1,071 39	-
Westford,	4,956 10	4,956 10	-	-	6,892 41	-	-	-
Holbrook,	32,144 09	23,290 10	8,353 99	-	31,598 49	12,381 07	-	-
Somerset,	3,302 05	3,302 05	-	-	1,942 93	-	-	-
Ayer,	2,724 88	2,724 88	-	-	4,723 12	-	-	-
Billerica,	3,511 90	2,450 68	1,000 00	61 22	3,566 35	-	-	-
Holliston,	9,614 63	9,614 63	-	-	4,837 40	-	-	-
Medway,	9,257 71	9,257 71	-	-	12,590 90	-	-	-
Manchester,	33,269 55	32,989 60	-	279 86	71,395 89	-	313 70	-
Cobasset,	52,246 48	51,683 47	400 00	163 01	32,490 33	-	308 89	-
Norton,	2,535 66	1,991 70	-	543 96	4,751 56	-	83 36	-
Saiteuate,	13,189 75	13,189 75	-	-	27,052 18	-	2 09	-
Bourne,	8,004 78	8,004 78	-	-	39,066 59	-	-	-
Lancaster,	8,701 33	8,701 33	-	-	3,041 93	-	40 10	-
Hopkinton,	3,096 27	2,785 09	-	311 18	3,013 62	-	345 62	-
Kington,	4,006 56	2,344 63	-	1,661 93	2,860 53	-	1,996 89	-
Auburn,	8,897 72	8,893 94	-	93 78	7,812 39	-	116 56	-
Seekonk,	4,822 87	4,822 87	-	-	1,920 75	-	-	-
Wilbraham,	1,321 95	1,321 95	-	-	4,181 36	-	-	-
Hanover,	15,371 29	14,794 50	-	586 79	7,895 49	-	737 74	-
Sharon,	12,478 60	11,931 04	112 04	10 33	15,296 81	46 43	9 36	495 68
Groveland,	8,877 34	8,877 34	-	-	13,375 21	-	-	-
Dighton,	237 75	237 75	-	-	3,268 70	-	-	-
West Bridgewater,	5,416 68	5,416 68	-	-	9,761 82	-	-	-
Deerfield,	111 78	111 78	-	-	642 24	-	-	-
Wayland,	5,020 91	5,020 91	-	172 29	4,036 76	-	295 21	-
Brookfield,	3,097 68	3,096 48	-	1 20	3,371 82	-	51 07	-
Merrimac,	15,954 51	15,954 51	-	-	16,555 24	-	-	-
Hopedale,	7,390 77	7,391 37	-	9 40	18,353 22	-	8 90	-
Groton,	1,414 35	1,321 03	-	93 32	5,870 97	-	433 23	-
Douglas,	9,550 95	9,296 23	-	254 72	7,152 76	-	268 18	-
Holden,	13,126 81	13,126 81	-	-	18,945 57	-	-	-
Shirley,	5,552 87	5,552 22	-	99 65	3,837 46	-	-	-
Acton,	808 54	304 57	-	503 97	2,044 23	-	639 59	-
Williamsburg,	1,436 75	1,436 75	-	-	2,133 68	-	-	-
Harwich,	4,105 78	4,105 78	-	-	5,993 02	-	-	-
Ashburnham,	9,217 18	9,217 18	-	-	6,163 71	-	-	-
Weston,	64,974 31	64,744 59	-	229 72	68,083 36	-	243 36	-
Hull,	36,930 94	12,593 42	23,054 02	-	55,273 60	36,410 41	-	3,454 03
				1,283 50				

TABLE VII. — *Cash Balances* — Continued.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1913					CASH AT END OF 1913						
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
Upton,	\$152.62	\$152.62	-	-	-	-	\$2,690.28	2,690.28	-	-	-	-
Belcher town,	4,838.01	4,847.08	-	-	\$190.95	-	4,549.68	4,265.63	-	-	\$284.05	-
Charlton,	7,349.93	7,196.53	-	\$0.37	154.03	-	1,339.97	1,339.97	-	-	192.89	-
Avon,	2,524.46	2,524.46	-	-	-	-	1,241.86	1,241.86	-	-	-	-
Rahoboth,	7,031.26	7,031.26	-	-	-	-	5,926.70	5,926.70	-	-	-	-
Hadley,	29,876.35	29,876.35	-	-	-	-	20,584.78	20,584.78	-	-	-	-
Hadfield,	1,014.84	986.41	-	-	-	\$19.43	856.89	856.89	-	-	-	-
Swansea,	2,587.38	2,587.38	-	-	-	-	3,271.89	3,271.89	-	-	-	-
Georgetown,	8,003.99	8,003.99	-	-	-	-	7,327.12	7,327.12	-	-	-	-
Sturbridge,	3,641.13	2,292.51	-	-	348.62	-	5,475.60	5,188.47	-	-	287.13	-
Shrewsbury,	7,998.12	7,756.04	-	-	241.45	-	7,714.00	7,292.65	-	-	421.35	-
Stockbridge,	37,573.17	34,023.76	-	-	3,549.41	-	7,261.58	5,587.17	-	-	1,674.41	-
Dennis,	1,814.57	1,756.75	-	-	57.82	-	1,055.72	981.02	-	-	74.70	-
Wilmington,	1,396.77	1,365.45	-	-	31.31	-	1,501.33	1,501.33	-	-	2.92	-
Hanson,	11,811.63	11,634.07	-	-	177.56	-	14,904.44	14,732.41	-	-	172.23	-
Sheffield,	7,579.56	7,579.56	-	-	-	-	3,908.52	3,908.52	-	-	-	-
Townsend,	289.54	235.83	-	-	53.71	-	1,045.37	1,045.37	-	-	-	-
Hamilton,	2,763.28	2,747.83	-	-	15.86	-	6,703.12	6,640.49	-	-	62.63	-
Southborough,	7,781.66	6,684.80	-	431.16	666.66	-	8,290.46	8,876.22	-	\$846.76	527.48	-
Rutland,	1,226.57	1,226.57	-	-	-	-	5,387.79	5,387.79	-	-	-	-
Wrentham,	11,806.36	11,806.36	-	-	-	-	10,182.69	10,182.69	-	-	-	-
Colran,	1,018.99	1,018.99	-	-	-	-	342.17	342.17	-	-	-	-
Marshfield,	2,069.69	2,069.69	-	-	-	-	3,608.00	3,608.00	-	-	-	-
Raynham,	3,642.86	3,642.77	-	130.09	-	-	7,176.57	7,176.57	-	-	-	-
Northborough,	2,825.29	2,741.88	-	-	83.41	-	3,197.48	3,178.48	-	-	19.00	-
Bellingham,	2,183.01	2,039.06	-	-	143.95	-	1,831.33	1,831.33	-	-	-	-
Aquinet,	3,220.57	3,220.57	-	-	-	-	3,800.99	3,800.99	-	-	-	-
Duxbury,	3,491.98	3,491.98	-	-	-	-	694.78	694.78	-	-	-	-
Sandwich,	2,603.38	769.45	-	-	1,833.93	-	7,042.38	5,822.06	-	-	1,220.32	-
Ashland,	3,961.06	3,960.06	-	-	-	-	5,799.06	5,799.06	-	-	-	-
Carver,	1,362.22	1,362.22	-	-	-	-	5,083.70	5,083.70	-	-	-	-
Salisbury,	4,617.60	4,617.51	-	-	210.09	-	8,522.58	8,334.49	-	-	188.09	-
Northfield,	4,833.85	4,867.36	-	-	466.49	-	3,752.87	3,111.26	-	-	641.61	-
Essex,	10,120.80	10,120.80	-	-	-	-	4,378.35	4,378.35	-	-	-	-
Buckland,	2,999.81	2,999.81	-	-	-	-	3,447.54	3,447.54	-	-	-	-
Chatham,	422.05	422.05	-	-	-	-	805.19	305.19	-	-	-	-

TOWNS UNDER 5,000 POPULATION.

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East Longmeadow,	2,469.87	2,469.87	277.79	8,852.61	8,852.61	252.35
Cheshire,	1,502.64	1,502.64	-	1,260.90	1,008.55	-
Shelburne,	4,235.28	4,235.28	-	5,848.31	5,848.31	-
Newbury,	164.96	164.96	-	494.23	494.23	-
Huntington,	438.15	438.15	-	242.93	242.93	-
West Newbury,	8,387.83	8,387.83	90.44	9,061.23	9,023.51	37.72
Freetown,	4,057.13	4,057.13	-	906.82	906.82	-
Marion,	6,104.21	6,104.21	-	2,546.45	2,546.45	-
Sherborn,	4,524.90	3,801.43	1,223.47	2,310.70	2,105.69	205.01
Yarmouth,	3,620.85	3,620.85	-	7,791.42	7,791.42	-
Norwell,	439.86	307.86	132.00	766.79	660.24	106.55
Millis,	2,526.34	2,526.34	-	1,684.04	1,684.04	-
Lunenburg,	1,818.08	1,003.82	214.26	496.02	194.30	311.72
Plainville,	3,368.79	3,368.79	-	2,314.31	2,314.31	-
Chester,	627.76	627.76	-	328.79	328.79	-
Rowley,	2,772.43	2,720.09	51.74	3,560.97	3,556.73	4.24
Sterling,	2,577.29	2,577.29	-	2,182.41	2,182.41	-
Westminster,	3,705.13	2,749.97	955.16	2,543.56	2,523.64	19.92
Pembroke,	4,407.49	4,407.49	-	4,990.35	4,990.35	-
West Brookfield,	3,475.61	3,456.67	18.94	8,900.17	8,671.33	128.84
West Stockbridge,	5,933.80	5,933.80	-	2,933.62	2,933.62	-
West Boylston,	9,394.73	9,118.93	275.80	7,028.70	6,674.29	354.41
Westwood,	21,396.62	21,396.62	-	20,346.07	20,346.07	-
Mattapoisett,	11,278.96	11,278.96	-	2,059.36	2,014.11	45.25
Bedford,	5,803.60	5,803.60	-	3,927.26	3,907.05	20.21
Conway,	2,176.34	2,126.34	50.00	898.92	848.92	50.00
Littleton,	10,382.76	9,782.05	100.71	7,017.03	6,522.10	94.93
Clarksburg,	246.39	246.39	-	-	-	-
Tisbury,	7,500.47	7,400.47	100.00	3,459.84	3,059.84	400.00
Edgartown,	237.80	237.80	-	607.29	607.29	-
Nahant,	91,048.15	5,210.35	901.88	91,791.92	3,272.45	999.41
Lincoln,	3,360.21	1,912.60	1,390.44	8,103.85	4,423.41	1,499.42
Topsfield,	5,233.96	5,210.77	43.19	7,619.47	7,438.95	180.52
Erving,	5,307.19	5,307.19	-	18,015.50	18,015.50	-
Lakeville,	3,718.33	3,718.33	-	3,794.66	3,794.66	-
Middleton,	3,961.08	3,961.08	-	1,518.40	1,518.40	-
New Marlborough,	2,833.29	2,833.29	-	1,982.40	1,982.40	-
Sudbury,	7,346.38	7,045.63	300.75	5,745.43	5,243.34	502.09
Hinsdale,	869.13	869.13	-	625.07	625.07	-
Stow,	3,290.65	2,982.18	308.47	1,468.66	1,256.79	211.87

TABLE VII. — *Cash Balances* — Continued.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1913					CASH AT END OF 1913						
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
Rochester,	\$34.50	\$25.75	—	—	\$8.75	—	\$4,887.29	\$4,853.99	—	—	\$33.30	—
Longmeadow,	1,735.09	1,593.29	\$141.80	—	—	—	4,035.23	2,608.76	\$1,426.47	—	—	—
Oak Bluffs,	3,198.56	3,198.56	—	—	—	—	4,097.11	4,097.11	—	—	—	—
Orleans,	4,057.98	3,932.22	—	—	125.76	—	3,060.40	2,917.48	—	—	132.92	—
Hubbardston,	3,170.84	3,120.84	—	—	—	\$50.00	3,353.69	3,353.69	—	—	—	—
North Reading,	177.29	177.29	—	—	—	—	193.59	193.59	—	—	—	—
Sunderland,	360.92	360.92	—	—	—	—	204.64	204.64	—	—	—	—
Harvard,	7,378.76	5,735.04	—	\$58.83	1,584.89	—	10,044.68	8,037.31	—	\$23.78	1,983.49	—
Welleslet,	686.29	686.29	—	—	—	—	4,261.14	3,973.97	—	—	287.17	—
Southwick,	336.32	334.06	—	—	261.77	32.77	665.20	632.43	—	—	—	\$32.77
Wenham,	9,720.06	9,720.06	—	—	—	—	3,620.85	3,620.85	—	—	—	—
Charlemont,	769.43	769.43	—	—	—	—	923.25	923.25	—	—	—	—
Berkley,	67.69	67.69	—	—	—	—	454.70	454.70	—	—	—	—
Russell,	12,837.57	12,837.57	—	—	—	—	18,843.48	18,843.48	—	—	—	—
Norfolk,	4,961.53	4,961.53	—	—	—	—	3,134.48	3,134.48	—	—	—	—
Ashfield,	355.20	355.20	—	—	—	—	1,719.53	1,719.53	—	—	—	—
Becket,	2,720.38	1,964.75	—	—	755.63	—	4,068.60	3,243.93	—	—	724.67	—
Lanesborough,	2,124.46	2,104.12	—	—	20.34	—	2,048.54	2,001.25	—	—	47.29	—
Gill,	412.83	412.83	—	—	—	—	219.23	219.23	—	—	—	—
Lynnfield,	2,757.13	2,692.42	—	—	64.70	—	3,126.34	3,120.40	—	—	5.94	—
Berlin,	348.56	239.65	—	—	103.91	—	816.97	544.27	—	—	272.70	—
Ashby,	3,752.77	3,751.24	—	—	1.53	—	3,476.17	3,475.92	—	—	.25	—
Mendon,	839.66	839.66	—	—	—	—	1,893.15	1,893.15	—	—	—	—
Enfield,	2,020.06	2,020.06	—	—	—	—	3,013.59	3,013.59	—	—	—	—
Southampton,	181.71	—	—	—	181.71	—	1,192.15	145.51	—	—	1,046.64	—
Brimfield,	8,139.96	8,139.96	—	—	—	—	4,879.69	4,879.69	—	—	—	—
Whately,	2,478.56	2,478.56	—	—	—	—	3,215.76	3,215.76	—	—	—	—
Tyngsborough,	3,986.95	3,890.16	—	—	82.36	14.43	2,643.85	2,626.95	—	—	—	16.90
Princeton,	6,158.25	6,088.43	—	—	69.82	—	3,666.27	3,455.41	—	—	210.86	—
Dover,	8,928.31	8,928.31	—	—	73.00	—	4,561.43	4,561.43	—	—	—	—
Royalston,	2,770.97	2,770.97	—	—	—	—	4,378.98	4,378.98	—	—	100.00	—
Granville,	1,141.39	1,141.39	—	—	—	—	1,067.17	1,067.17	—	—	—	—
Bolton,	2,097.09	1,447.09	—	—	650.00	—	2,848.49	1,272.49	—	—	1,450.00	126.00
Granby,	2,746.48	2,746.48	—	—	—	—	3,824.57	3,824.57	—	—	—	—
Petersham,	8,665.36	8,665.36	—	—	—	—	1,435.39	1,435.39	—	—	—	—
Barnardston,	2,170.73	2,170.73	—	—	—	—	1,133.88	1,133.88	—	—	—	—

TOWNS UNDER 5,000 POPULATION.

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Dana,	5,112.75	5,112.75	5,112.75	6,340.21	6,340.21	6,340.21	6,340.21	121.62
Leverett,	1,173.22	1,173.22	1,173.22	1,754.87	1,754.87	1,754.87	1,754.87	-
Boxford,	674.74	674.74	674.74	1,378.78	1,378.78	1,378.78	1,378.78	-
Blandford,	94.31	94.31	94.31	3,647.98	3,647.98	3,647.98	3,647.98	-
Boylston,	1,821.82	1,821.82	1,821.82	3,626.86	3,626.86	3,626.86	3,626.86	101.49
Truro,	983.63	983.63	983.63	775.29	775.29	775.29	775.29	-
Richmond,	1,694.17	1,694.17	1,694.17	438.40	438.40	438.40	438.40	-
Hampden,	3,494.17	3,494.17	3,494.17	565.97	565.97	565.97	565.97	-
New Salem,	115.06	115.06	115.06	1,531.15	1,531.15	1,531.15	1,531.15	-
Cummington,	604.08	604.08	604.08	2,492.74	2,492.74	2,492.74	2,492.74	-
Brewster,	12,835.78	12,835.78	12,835.78	3,803.76	3,803.76	3,803.76	3,803.76	121.62
Egremont,	1,367.31	1,367.31	1,367.31	554.27	554.27	554.27	554.27	-
Burlington,	952.68	952.68	952.68	631.27	631.27	631.27	631.27	-
Worthington,	2,146.81	2,146.81	2,146.81	1,273.72	1,273.72	1,273.72	1,273.72	-
Sandisfield,	169.82	169.82	169.82	380.29	380.29	380.29	380.29	-
Plympton,	4,745.66	4,745.66	4,745.66	2,117.48	2,117.48	2,117.48	2,117.48	-
Oakham,	263.92	263.92	263.92	174.23	174.23	174.23	174.23	-
Carlisle,	1,597.76	1,597.76	1,597.76	1,495.63	1,495.63	1,495.63	1,495.63	265.19
Halifax,	100.15	100.15	100.15	1,434.02	1,434.02	1,434.02	1,434.02	-
Chesterfield,	4,781.83	4,781.83	4,781.83	4,490.99	4,490.99	4,490.99	4,490.99	-
Eastham,	1,558.05	1,558.05	1,558.05	2,987.91	2,987.91	2,987.91	2,987.91	-
Savoy,	1,566.93	1,566.93	1,566.93	1,669.33	1,669.33	1,669.33	1,669.33	-
Wendell,	272.00	272.00	272.00	80.56	80.56	80.56	80.56	-
Otis,	29.10	29.10	29.10	1,448.13	1,448.13	1,448.13	1,448.13	-
Warwick,	1,275.38	1,275.38	1,275.38	1,867.24	1,867.24	1,867.24	1,867.24	-
Pelham,	2,802.03	2,802.03	2,802.03	659.33	659.33	659.33	659.33	-
Hancock,	972.61	972.61	972.61	397.36	397.36	397.36	397.36	-
New Braintree,	1,718.22	1,718.22	1,718.22	1,703.06	1,703.06	1,703.06	1,703.06	-
Rowe,	1,394.69	1,394.69	1,394.69	1,516.61	1,516.61	1,516.61	1,516.61	-
Greenwich,	2,267.39	2,267.39	2,267.39	1,290.94	1,290.94	1,290.94	1,290.94	-
West Tisbury,	443.56	443.56	443.56	-	-	-	-	-
Phillipston,	554.45	554.45	554.45	612.56	612.56	612.56	612.56	62.00
Hawley,	2,399.81	2,399.81	2,399.81	31.40	31.40	31.40	31.40	-
Westhampton,	1,136.49	1,136.49	1,136.49	613.78	613.78	613.78	613.78	-
Paxton,	1,972.22	1,972.22	1,972.22	7,253.51	7,253.51	7,253.51	7,253.51	73.37
Dunstable,	103.69	103.69	103.69	484.31	484.31	484.31	484.31	-
Plainfield,	216.51	216.51	216.51	1,140.89	1,140.89	1,140.89	1,140.89	-
Windsor,	2,009.89	2,009.89	2,009.89	1,890.99	1,890.99	1,890.99	1,890.99	-
Florida,	642.74	642.74	642.74	827.14	827.14	827.14	827.14	96.75
Monterey,	3,006.78	3,006.78	3,006.78	2,044.90	2,044.90	2,044.90	2,044.90	-
				506.21	506.21	506.21	506.21	476.21

TABLE VII. — *Cash Balances* — Concluded.

Towns, (Population under 5,000)	CASH AT BEGINNING OF 1913					CASH AT END OF 1913						
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
Tyringham,	\$551.26	\$546.34	-	-	\$4.92	-	\$396.13	\$395.54	-	-	\$0.59	-
Leyden,	3,113.32	3,113.32	-	-	-	-	1,796.37	1,796.37	-	-	-	-
Middlefield,	247.53	247.53	-	-	-	-	48.60	48.60	-	-	-	-
Heath,	681.73	681.73	-	-	-	-	1,099.65	1,099.65	-	-	-	-
Wales,	4,369.61	4,369.61	-	-	-	-	4,574.65	4,574.65	-	-	-	-
Prescott,	2,359.84	2,359.84	-	-	-	-	2,250.08	2,250.08	-	-	-	-
Boxborough,	169.18	125.87	-	-	-	-	21.25	21.25	-	-	-	-
Chilmark,	693.10	693.10	-	-	43.31	-	1,944.55	1,944.55	-	-	-	-
Goshen,	1,268.74	1,268.74	-	-	-	-	530.45	530.45	-	-	-	-
Washington,	2,887.70	2,887.70	-	-	-	-	2,824.67	2,824.67	-	-	-	-
Alford,	1,300.68	1,300.68	-	-	-	-	813.40	813.40	-	-	-	-
Mashpee,	120.93	120.93	-	-	-	-	2,406.76	2,406.76	-	-	-	-
Shutesbury,	1,791.25	1,791.25	-	-	-	-	1,802.26	1,802.26	-	-	-	-
Monroe,	350.85	350.85	-	-	-	-	1,032.64	1,032.64	-	-	-	-
Peru,	60.86	60.86	-	-	-	-	201.00	201.00	-	-	-	-
Montgomery,	19.66	19.66	-	-	-	-	202.22	202.22	-	-	-	-
Tolland,	-	-	-	-	-	-	343.63	343.63	-	-	-	-
Gay Head,	1,051.69	1,051.69	-	-	-	-	1,166.64	1,166.64	-	-	-	-
Gosnold,	1,535.03	1,535.03	-	-	-	-	1,631.75	1,631.75	-	-	-	-
Holland,	4,224.15	3,246.75	-	-	-	\$978.40	2,970.17	2,970.17	-	-	-	-
Mount Washington,	1,652.87	1,619.41	-	-	-	-	422.61	395.15	-	-	27.46	-
New Ashford,	1,074.26	1,074.26	-	-	33.46	-	788.51	788.51	-	-	-	-
250 Towns,	\$1,572,891.65	\$1,391,905.96	\$49,022.54	\$977.62	\$37,321.12	\$93,954.39	\$1,720,503.33	\$1,532,283.59	\$56,152.33	\$3,061.56	\$31,484.46	\$97,611.39

INDEX:
BY CITIES AND TOWNS.

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TABULAR INDEX: FOR CITIES.

The statistical presentations for the cities include the following tables:—

TABLE I. Summary of Financial Transactions.

TABLE II. Receipts from General Revenue.

TABLE III. Receipts from Commercial Revenue.

TABLE IV. Detail of Departmental Earnings.

TABLE V. Interest Receipts.

TABLE VI. Summary of Revenue Receipts.

TABLE VII. Maintenance of Departments.

TABLE VIII. Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
BEVERLY,	18, 19	26, 27	28, 29	30-36	37	38
BOSTON,	4, 5	26, 27	28, 29	30-36	37	38
BROCKTON,	10, 11	26, 27	28, 29	30-36	37	38
CAMBRIDGE,	6, 7	26, 27	28, 29	30-36	37	38
CHELSEA,	14, 15	26, 27	28, 29	30-36	37	38
CHICOPEE,	16, 17	26, 27	28, 29	30-36	37	38
EVERETT,	14, 15	26, 27	28, 29	30-36	37	38
FALL RIVER,	6, 7	26, 27	28, 29	30-36	37	38
FITCHBURG,	12, 13	26, 27	28, 29	30-36	37	38
GLOUCESTER,	16, 17	26, 27	28, 29	30-36	37	38
HAVERTHILL,	12, 13	26, 27	28, 29	30-36	37	38
HOLYOKE,	10, 11	26, 27	28, 29	30-36	37	38
LAWRENCE,	8, 9	26, 27	28, 29	30-36	37	38
LOWELL,	6, 7	26, 27	28, 29	30-36	37	38
LYNN,	8, 9	26, 27	28, 29	30-36	37	38
MALDEN,	10, 11	26, 27	28, 29	30-36	37	38
MARLBOROUGH,	20, 21	26, 27	28, 29	30-36	37	38
MEDFORD,	18, 19	26, 27	28, 29	30-36	37	38
MELROSE,	20, 21	26, 27	28, 29	30-36	37	38
NEW BEDFORD,	8, 9	26, 27	28, 29	30-36	37	38
NEWBURYPORT,	20, 21	26, 27	28, 29	30-36	37	38
NEWTON,	12, 13	26, 27	28, 29	30-36	37	38
NORTH ADAMS,	18, 19	26, 27	28, 29	30-36	37	38
NORTHAMPTON,	18, 19	26, 27	28, 29	30-36	37	38
PITTSFIELD,	16, 17	26, 27	28, 29	30-36	37	38
QUINCY,	14, 15	26, 27	28, 29	30-36	37	38
SALEM,	12, 13	26, 27	28, 29	30-36	37	38
SOMERVILLE,	10, 11	26, 27	28, 29	30-36	37	38
SPRINGFIELD,	8, 9	26, 27	28, 29	30-36	37	38
TAUNTON,	14, 15	26, 27	28, 29	30-36	37	38
WALTHAM,	16, 17	26, 27	28, 29	30-36	37	38
WOBURN,	20, 21	26, 27	28, 29	30-36	37	38
WORCESTER,	6, 7	26, 27	28, 29	30-36	37	38

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TABLE IX. Summary of Maintenance.

TABLE X. Interest Payments.

TABLE XI. Outstanding Indebtedness Classified by Character of Obligation — 1913.

TABLE XII. Relation of Indebtedness to Valuation — 1913.

TABLE XIII. Debt Transactions for 1913 Classified by Character of Obligation.

TABLE XIV. Sinking and Loan Fund Payments to the State — 1913.

TABLE XV. Method of Meeting Debt Requirements from Taxation — 1913.

TABLE XVI. Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
41-58	59	60, 61	62	65	66 (line 27)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 10)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 8)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 6)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 4)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 22)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 20)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 12)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 14)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 3)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 18)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 9)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 26)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 25)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 16)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 30)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 24)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 29)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 21)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 1)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 13)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 23)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 11)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 32)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 2)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 7)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 28)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 31)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 17)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 5)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 33)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 19)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 15)	67	68	69	73

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 TABLE IV. Debt Transactions for 1913 Classified by Character of Obligation.
 TABLE V. Sinking and Loan Fund Payments to the State — 1913.
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 TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington,	108, 109	131	122 (line 12)	124	125	126	129
Acton,	170, 171	267	275 (line 190)	278	283	286	289
Acushnet,	186, 187	268	274 (line 116)	278	283	285	290
Adams,	84, 85	120	122 (line 46)	123	125	126	128
Agawam,	149, 149	266	273 (line 5)	276	283	284	288
Alford,	254, 255	272	—	282	283	286	294
Amesbury,	90, 91	130	122 (line 4)	123	125	126	128
Amherst,	112, 113	131	122 (line 55)	124	125	126	129
Andover,	98, 99	131	122 (line 44)	124	125	126	129
Arlington,	88, 89	130	122 (line 33)	123	125	126	128
Ashburnham,	172, 173	267	273 (line 29)	278	283	284	289
Ashby,	222, 223	270	275 (line 191)	280	283	285	292
Ashfield,	218, 219	270	274 (line 145)	280	283	285	292
Ashland,	188, 189	268	273 (line 36)	279	283	286	290
Athol,	94, 95	130	122 (line 1)	123	125	126	128
Attleborough,	80, 81	130	122 (line 5)	123	125	126	128
Auburn,	162, 163	267	274 (line 103)	277	283	284	289
Avon,	174, 175	268	273 (line 32)	278	283	284	290
Ayer,	156, 157	267	273 (line 26)	277	283	284	289
Barnstable,	140, 141	266	274 (line 109)	276	283	284	288
Barre,	152, 153	266	274 (line 121)	277	283	284	288
Becket,	220, 221	270	—	280	283	286	292
Bedford,	204, 205	269	273 (line 24)	279	283	285	291
Belchertown,	174, 175	268	275 (line 186)	278	283	284	290
Bellingham,	186, 187	268	274 (line 97)	278	283	285	290
Belmont,	108, 109	131	122 (line 45)	124	125	126	129
Berkley,	218, 219	270	—	280	283	286	292
Berlin,	222, 223	270	—	280	283	286	292
Bernardston,	228, 229	270	274 (line 148)	281	283	286	292
BillERICA,	156, 157	267	273 (line 18)	277	283	284	289
Blackstone,	106, 107	131	122 (line 68)	124	125	126	129
Blandford,	230, 231	271	274 (line 93)	281	283	285	293
Bolton,	228, 229	270	—	281	283	285	292
Bourne,	160, 161	267	274 (line 83)	277	283	284	289
Boxborough,	252, 253	272	275 (line 200)	282	283	286	294
Boxford,	230, 231	271	—	281	283	286	293
Boylston,	232, 233	271	273 (line 52)	281	283	285	293
Braintree,	96, 97	121	122 (line 43)	124	125	126	129
Brewster,	234, 235	271	273 (line 49)	281	283	285	293
Bridgewater,	98, 99	121	122 (line 65)	124	125	126	129
Brimfield,	224, 225	270	—	280	283	286	292
Brookfield,	166, 167	267	273 (line 31)	277	283	284	289
Brookline,	78, 79	130	122 (line 58)	123	125	126	128
Buckland,	190, 191	268	274 (line 108)	279	283	285	290
Burlington,	236, 237	271	—	281	283	286	293
Canton,	138, 139	266	273 (line 56)	276	283	284	288
Carlisle,	238, 239	271	274 (line 110)	281	283	286	293
Carver,	188, 189	268	274 (line 133)	279	283	285	290
Charlemont,	216, 217	270	275 (line 170)	280	283	286	292
Charlton,	174, 175	268	275 (line 203)	278	283	284	290
Chatham,	190, 191	268	275 (line 202)	279	283	285	290
Chelmsford,	114, 115	121	122 (line 69)	124	125	126	129
Cheshire,	192, 193	269	274 (line 95)	279	283	285	291
Chester,	198, 199	269	273 (line 40)	279	283	285	291
Chesterfield,	238, 239	271	274 (line 142)	281	283	286	293
Chilmark,	252, 253	272	274 (line 131)	282	283	286	294
Clarksburg,	204, 205	269	273 (line 45)	279	283	285	291
Clinton,	82, 83	130	122 (line 28)	123	125	126	128
Cohasset,	158, 159	267	275 (line 157)	277	283	284	289
Colrain,	184, 185	268	275 (line 188)	278	283	285	290
Concord,	102, 103	121	122 (line 9)	124	125	126	129
Conway,	204, 205	269	274 (line 153)	279	283	285	291
Cummington,	234, 235	271	275 (line 199)	281	283	286	293
Dalton,	146, 147	266	—	276	283	286	288
Dana,	230, 231	271	274 (line 78)	281	283	285	293
Danvers,	90, 91	130	122 (line 30)	123	125	126	128
Dartmouth,	140, 141	266	274 (line 75)	276	283	284	288

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TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dedham,	92, 93	120	122 (line 57)	123	125	126	128
Deerfield,	166, 167	267	273 (line 71)	277	283	284	289
Dennis,	180, 181	268	274 (line 139)	278	283	284	290
Dighton,	164, 165	267	274 (line 122)	277	283	284	289
Douglas,	168, 169	267	273 (line 27)	277	283	286	289
Dover,	226, 227	270	-	281	283	285	292
Dracut,	148, 149	266	274 (line 151)	276	283	284	288
Dudley,	142, 143	266	273 (line 12)	276	283	286	288
Dunstable,	246, 247	271	274 (line 152)	282	283	286	293
Duxbury,	186, 187	268	275 (line 162)	278	283	285	290
East Bridgewater,	148, 149	266	273 (line 1)	276	283	284	288
Eastham,	240, 241	271	274 (line 82)	281	283	286	293
Easthampton,	94, 95	120	122 (line 32)	123	125	126	128
East Longmeadow,	192, 193	269	273 (line 14)	279	283	285	291
Easton,	112, 113	121	122 (line 70)	124	125	126	129
Edgartown,	206, 207	269	275 (line 178)	279	283	285	291
Egremont,	234, 235	271	-	281	283	286	293
Enfield,	222, 223	270	275 (line 192)	280	283	286	292
Erving,	208, 209	269	273 (line 42)	280	283	285	291
Eseer,	190, 191	268	274 (line 79)	279	283	285	290
Fairhaven,	112, 113	121	122 (line 42)	124	125	126	129
Falmouth,	150, 151	266	273 (line 41)	277	283	284	288
Florida,	248, 249	271	274 (line 149)	282	283	286	293
Foxborough,	144, 145	266	-	276	283	286	288
Framingham,	84, 85	120	122 (line 13)	123	125	126	128
Franklin,	108, 109	121	122 (line 7)	124	125	126	129
Freetown,	194, 195	269	274 (line 134)	279	283	285	291
Gardner,	82, 83	120	122 (line 19)	123	125	126	128
Gay Head,	258, 259	272	-	282	283	286	294
Georgetown,	178, 179	268	274 (line 76)	278	283	284	290
Gill,	220, 221	270	274 (line 126)	280	283	285	292
Goshen,	254, 255	272	274 (line 129)	282	283	286	294
Gosnold,	258, 259	272	274 (line 141)	282	283	286	294
Grafton,	106, 107	121	122 (line 37)	124	125	126	129
Granby,	228, 229	270	-	281	283	286	292
Granville,	226, 227	270	-	281	283	286	292
Great Barrington,	104, 105	121	122 (line 63)	124	125	126	129
Greenfield,	88, 89	120	122 (line 64)	123	125	126	128
Greenwich,	244, 245	271	275 (line 180)	281	283	286	293
Groton,	168, 169	267	275 (line 179)	277	283	284	289
Groveland,	164, 165	267	273 (line 67)	277	283	284	289
Hadley,	176, 177	268	273 (line 57)	278	283	284	290
Halifax,	238, 239	271	274 (line 124)	281	283	286	293
Hamilton,	182, 183	268	275 (line 176)	278	283	284	290
Hampden,	232, 233	271	-	281	283	286	293
Hancock,	242, 243	271	275 (line 201)	281	283	286	293
Hanover,	164, 165	267	274 (line 136)	277	283	284	289
Hanson,	180, 181	268	275 (line 194)	278	283	284	290
Hardwick,	146, 147	266	274 (line 106)	276	283	284	288
Harvard,	214, 215	270	-	280	283	286	292
Harwich,	172, 173	267	273 (line 135)	278	283	284	290
Hatfield,	176, 177	268	274 (line 48)	278	283	284	290
Hawley,	246, 247	271	-	282	283	286	293
Heath,	250, 251	272	-	282	283	286	294
Hingham,	136, 137	266	274 (line 125)	276	283	284	288
Hinsdale,	210, 211	269	275 (line 164)	280	283	286	291
Holbrook,	154, 155	267	273 (line 13)	277	283	284	289
Holden,	170, 171	267	273 (line 20)	278	283	284	289
Holland,	258, 259	272	274 (line 81)	282	283	286	294
Holliston,	156, 157	267	274 (line 155)	277	283	284	289
Hopedale,	168, 169	267	-	277	283	284	289
Hopkinton,	160, 161	267	273 (line 51)	277	283	284	289
Hubbardston,	214, 215	270	274 (line 84)	280	283	285	292
Hudson,	102, 103	121	122 (line 3)	124	125	126	129
Hull,	172, 173	267	273 (line 46)	278	283	284	289
Huntington,	194, 195	269	274 (line 91)	279	283	285	291
Ipswich,	106, 107	121	122 (line 24)	124	125	126	129
Kingston,	182, 183	267	274 (line 85)	277	283	284	289
Lakeville,	208, 209	269	274 (line 104)	280	283	285	291
Lancaster,	160, 161	267	275 (line 169)	277	283	284	289
Lanesborough,	220, 221	270	274 (line 74)	280	283	285	292
Lee,	144, 145	266	274 (line 80)	276	283	286	288
Leicester,	150, 151	266	273 (line 37)	277	283	284	288
Lenox,	152, 153	266	274 (line 98)	277	283	284	288
Leominster,	80, 81	120	122 (line 29)	123	125	126	128
Leverett,	230, 231	271	-	281	283	286	293
Lexington,	136, 137	266	273 (line 22)	276	283	284	288
Leyden,	250, 251	272	274 (line 107)	282	283	286	294
Lincoln,	206, 207	269	273 (line 43)	279	283	285	291
Littleton,	204, 205	269	273 (line 2)	279	283	285	291
Longmeadow,	212, 213	270	273 (line 30)	280	283	285	292
Ludlow,	136, 137	266	274 (line 112)	276	283	284	288
Lunenburg,	198, 199	269	275 (line 189)	279	283	286	291
Lynnfield,	220, 221	270	274 (line 102)	280	283	285	292
Manchester,	158, 159	267	274 (line 123)	277	283	284	289

Tabular Index: For Towns — Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Mansfield,	110, 111	121	122 (line 35)	124	125	126	129
Marblehead,	98, 99	121	122 (line 31)	124	125	126	129
Marion,	194, 195	269	273 (line 47)	279	283	285	291
Marshfield,	184, 185	268	274 (line 144)	278	283	285	290
Mashpee,	254, 255	272	273 (line 65)	282	283	286	294
Mattapoisett,	202, 203	269	273 (line 25)	279	283	285	291
Maynard,	102, 103	121	122 (line 61)	124	125	126	129
Medfield,	148, 149	266	275 (line 158)	276	283	284	288
Medway,	158, 159	267	273 (line 4)	277	283	284	289
Mendon,	222, 223	270	273 (line 72)	280	283	285	292
Merrimac,	168, 169	267	273 (line 3)	277	283	284	289
Methuen,	86, 87	120	122 (line 22)	123	125	126	128
Middleborough,	96, 97	121	122 (line 53)	124	125	126	129
Middlefield,	250, 251	272	-	282	283	286	294
Middleton,	208, 209	269	274 (line 77)	280	283	285	291
Milford,	82, 83	120	122 (line 41)	123	125	126	128
Millbury,	138, 139	266	273 (line 44)	276	283	284	288
Millis,	196, 197	269	273 (line 8)	279	283	285	291
Milton,	98, 99	121	122 (line 59)	124	125	126	129
Monroe,	256, 257	272	275 (line 168)	282	283	286	294
Monson,	138, 139	266	273 (line 66)	276	283	284	288
Montague,	100, 101	121	122 (line 66)	124	125	126	129
Monterey,	248, 249	271	274 (line 94)	282	283	286	293
Montgomery,	256, 257	272	274 (line 119)	282	283	286	294
Mount Washington,	260, 261	272	-	282	283	286	294
Nahant,	206, 207	269	274 (line 130)	279	283	285	291
Nantucket,	152, 153	266	274 (line 87)	277	283	284	288
Natick,	90, 91	120	122 (line 2)	123	125	126	128
Needham,	112, 113	121	122 (line 23)	124	125	126	129
New Ashford,	260, 261	272	274 (line 73)	282	283	286	294
New Braintree,	242, 243	271	275 (line 173)	281	283	286	293
Newbury,	192, 193	269	274 (line 137)	279	283	285	291
New Marlborough,	210, 211	269	274 (line 128)	280	283	286	291
New Salem,	234, 235	271	275 (line 204)	281	283	285	293
Norfolk,	218, 219	270	275 (line 193)	280	283	285	292
North Andover,	108, 109	121	122 (line 39)	124	125	126	129
North Attleborough,	90, 91	120	122 (line 16)	123	125	126	128
Northborough,	186, 187	268	275 (line 198)	278	283	285	290
Northbridge,	92, 93	120	122 (line 52)	123	125	126	128
North Brookfield,	152, 153	266	273 (line 36)	277	283	284	288
Northfield,	190, 191	268	273 (line 94)	279	283	285	290
North Reading,	214, 215	270	274 (line 90)	280	283	285	292
Norton,	158, 159	267	274 (line 111)	277	283	284	289
Norwell,	198, 197	269	275 (line 167)	279	283	286	291
Norwood,	96, 97	121	122 (line 36)	124	125	126	129
Oak Bluffs,	212, 213	270	275 (line 163)	280	283	285	292
Oakham,	238, 239	271	-	281	283	285	293
Orange,	110, 111	121	122 (line 26)	124	125	126	129
Orleans,	212, 213	270	275 (line 172)	280	283	285	292
Otis,	240, 241	271	274 (line 146)	281	283	286	293
Oxford,	150, 151	266	273 (line 53)	277	283	284	288
Palmer,	94, 95	120	122 (line 49)	123	125	126	128
Paxton,	246, 247	271	273 (line 68)	282	283	286	293
Peabody,	82, 83	120	122 (line 14)	123	125	126	128
Pelham,	242, 243	271	274 (line 92)	281	283	286	293
Pembroke,	200, 201	269	275 (line 177)	279	283	285	291
Pepperell,	154, 155	267	273 (line 9)	277	283	284	289
Peru,	256, 257	272	275 (line 165)	282	283	286	294
Petersham,	228, 229	270	-	281	283	286	292
Phillipston,	244, 245	271	-	281	283	286	293
Plainfield,	248, 249	271	274 (line 118)	282	283	286	293
Plainville,	198, 199	269	273 (line 16)	279	283	285	291
Plymouth,	86, 87	120	122 (line 56)	123	125	126	128
Plympton,	236, 237	271	274 (line 132)	281	283	285	293
Prescott,	252, 253	272	-	282	283	286	294
Princeton,	226, 227	270	274 (line 86)	281	283	285	292
Provincetown,	140, 141	266	273 (line 19)	276	283	284	288
Randolph,	142, 143	266	273 (line 21)	276	283	284	288
Raynham,	184, 185	268	-	278	283	286	290
Reading,	104, 105	121	122 (line 10)	124	125	126	129
Rehoboth,	176, 177	268	-	278	283	286	290
Revere,	80, 81	120	122 (line 18)	123	125	126	128
Richmond,	232, 233	271	274 (line 127)	281	283	285	293
Rochester,	212, 213	270	-	280	283	286	292
Rockland,	100, 101	121	122 (line 50)	124	125	126	129
Rockport,	142, 143	266	273 (line 38)	276	283	284	288
Rowe,	244, 245	271	274 (line 96)	281	283	286	293
Rowley,	198, 199	269	274 (line 115)	279	283	285	291
Royalston,	226, 227	270	-	281	283	286	292
Russell,	218, 219	270	273 (line 6)	280	283	285	292
Rutland,	182, 183	268	273 (line 23)	278	283	285	290
Salisbury,	188, 189	268	275 (line 161)	279	283	285	293
Sandisfield,	236, 237	271	274 (line 101)	281	283	285	290
Sandwich,	188, 189	268	273 (line 64)	279	283	285	290
Saugus,	96, 97	121	122 (line 40)	124	125	126	129

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TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Savoy,	240, 241	271	-	281	283	286	293
Scituate,	180, 181	267	274 (line 99)	277	283	284	289
Seekonk,	162, 163	267	275 (line 175)	277	283	284	289
Sharon,	164, 165	267	273 (line 50)	277	283	284	289
Sheffield,	180, 181	268	276 (line 197)	278	283	286	290
Shelburne,	192, 193	269	275 (line 182)	279	283	285	291
Sherborn,	196, 197	269	274 (line 114)	279	283	285	291
Shirley,	170, 171	267	274 (line 156)	278	283	284	289
Shrewsbury,	178, 179	268	274 (line 105)	278	283	284	290
Shutesbury,	266, 267	272	-	282	283	286	294
Somerset,	156, 157	267	275 (line 166)	277	283	284	289
Southampton,	224, 225	270	273 (line 61)	280	283	285	292
Southborough,	182, 183	268	273 (line 70)	278	283	285	290
Southbridge,	86, 87	120	122 (line 48)	123	125	126	128
South Hadley,	136, 137	266	273 (line 28)	276	283	284	288
Southwick,	216, 217	270	274 (line 154)	280	283	286	292
Spencer,	102, 103	121	122 (line 62)	124	125	126	129
Sterling,	200, 201	269	273 (line 54)	279	283	285	291
Stockbridge,	178, 179	268	273 (line 55)	278	283	284	290
Stoneham,	100, 101	121	122 (line 20)	124	125	126	129
Stoughton,	104, 105	121	122 (line 6)	124	125	126	129
Stow,	210, 211	269	274 (line 89)	280	283	285	291
Sturbridge,	178, 179	268	275 (line 185)	278	283	284	290
Sudbury,	210, 211	269	273 (line 62)	280	283	285	291
Sunderland,	214, 215	270	275 (line 181)	280	283	285	292
Sutton,	150, 151	266	274 (line 120)	277	283	284	288
Swampscott,	104, 105	121	122 (line 11)	124	125	126	129
Swansea,	176, 177	268	275 (line 160)	278	283	284	290
Templeton,	144, 145	266	273 (line 60)	276	283	284	288
Tewksbury,	146, 147	266	275 (line 159)	276	283	286	293
Tibury,	206, 207	269	273 (line 10)	279	283	285	291
Tolland,	258, 259	272	-	282	283	286	294
Topsfield,	208, 209	269	-	280	283	286	291
Townsend,	182, 183	268	275 (line 184)	278	283	284	290
Truro,	232, 233	271	275 (line 183)	281	283	285	293
Tyngsborough,	224, 225	270	275 (line 187)	280	283	285	292
Tyringham,	250, 251	272	274 (line 143)	282	283	286	294
Upton,	174, 175	268	274 (line 140)	278	283	284	290
Uxbridge,	140, 141	266	273 (line 33)	276	283	284	288
Wakefield,	88, 89	120	122 (line 8)	123	125	126	128
Wales,	252, 253	272	-	282	283	286	294
Walpole,	138, 139	266	273 (line 35)	276	283	284	288
Ware,	94, 95	120	122 (line 60)	123	125	126	128
Wareham,	144, 145	266	274 (line 147)	276	283	284	288
Warren,	142, 143	266	275 (line 174)	276	283	284	288
Warwick,	242, 243	271	-	281	283	286	293
Washington,	254, 255	272	-	282	283	286	294
Watertown,	84, 85	120	122 (line 15)	123	125	126	128
Wayland,	166, 167	267	274 (line 85)	277	283	284	289
Webster,	86, 87	120	122 (line 67)	123	125	126	128
Wellesley,	110, 111	121	122 (line 54)	124	125	126	129
Wellfleet,	216, 217	270	273 (line 63)	280	283	285	292
Wendell,	240, 241	271	-	281	283	286	293
Wenham,	216, 217	270	275 (line 196)	280	283	285	292
Westborough,	110, 111	121	122 (line 27)	124	125	126	129
West Boylston,	202, 203	269	273 (line 59)	279	283	285	291
West Bridgewater,	166, 167	267	273 (line 7)	277	283	284	289
West Brookfield,	200, 201	269	273 (line 11)	279	283	285	291
Westfield,	80, 81	120	122 (line 25)	123	125	126	128
Westford,	154, 155	267	274 (line 150)	277	283	284	289
Westhampton,	246, 247	271	-	282	283	286	293
Westminster,	200, 201	269	273 (line 58)	279	283	285	291
West Newbury,	194, 195	269	273 (line 69)	279	283	285	291
Weston,	172, 173	267	-	278	283	284	289
Westport,	154, 155	267	274 (line 100)	277	283	284	289
West Springfield,	92, 93	120	122 (line 21)	123	125	126	128
West Stockbridge,	202, 203	269	-	279	283	286	291
West Tisbury,	244, 245	271	-	281	283	286	293
Westwood,	202, 203	269	274 (line 138)	279	283	285	291
Weymouth,	84, 85	120	122 (line 51)	123	125	126	128
Whately,	224, 225	270	274 (line 113)	280	283	285	292
Whitman,	100, 101	121	122 (line 34)	124	125	126	129
Wilbraham,	162, 163	267	275 (line 195)	277	283	286	289
Williamsburg,	170, 171	267	273 (line 17)	278	283	284	289
Williamstown,	146, 147	266	275 (line 171)	276	283	284	288
Wilmington,	180, 181	268	275 (line 205)	278	283	284	290
Winchendon,	106, 107	121	122 (line 47)	124	125	126	129
Winchester,	92, 93	120	122 (line 38)	123	125	126	128
Windsor,	248, 249	271	-	282	283	286	293
Winthrop,	88, 89	120	122 (line 17)	123	125	126	128
Worthington,	236, 237	271	-	281	283	286	293
Wrentham,	184, 185	268	273 (line 15)	278	283	285	290
Yarmouth,	196, 197	269	274 (line 117)	279	283	285	291



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